

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	Agenda Item	Officer/Lead	Time (Est)
1	APOLOGIES FOR ABSENCE	Chair	13:30
2	<p>URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC</p> <p>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.</p>	Chair	13:30
3	<p>DISCLOSURE OF PERSONAL INTERESTS</p> <p>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.</p>	Chair	13:30
4	<p>MINUTES OF MEETING AND MATTERS ARISING</p> <p>To receive and approve the minutes of the committee meeting held on 26 September 2024.</p>	Chair	13:35
5	<p>ACTION SHEET</p> <p>To receive the action sheet from previous meetings.</p>	Chair	13:35
6	<p>CORPORATE UPDATE</p> <p>To receive a short briefing note on matters relevant to the remit of the Committee</p> <p style="margin-left: 40px;">a) Fire & Rescue Service b) PFCC and CFRA</p>	Chief Fire Officer Chief Executive & Chief Finance Officer	13:40

7	<p>REVIEW OF TERMS OF REFERENCE AND ROLE PROFILES</p> <p>To receive an update on the review of the committee's terms of reference and role profiles.</p>	CFRA CFO	13:50
8	<p>INTERNAL AUDIT PROGRESS REPORT</p> <p>To receive the Internal Auditors progress report for 2024/25.</p>	Director of Audit TIAA Ltd	13:55
9	<p>INTERNAL AUDIT REPORT(S)</p> <p>To receive reports from the Internal Auditors in respect of specific Cumbria Fire and Rescue Service audits conducted since the last meeting of the committee.</p> <ul style="list-style-type: none"> (a) Strategic Governance (b) Learning and Development (c) Prevention & Protection (d) Performance Management (e) Recruitment and Retention 	Director of Audit TIAA Ltd	14:00
10	<p>LETTER OF REPRESENTATION FOR THE 2023/24</p> <p>Letter to those charged with governance on the application of the local authority backstop 2023/24</p>	Audit Manager Grant Thornton	14:25
11	<p>AUDITOR'S ANNUAL REPORT 2023-24</p> <p>To receive an annual report from CCFRA's external auditors</p>	Audit Manager Grant Thornton	14:30
12	<p>CONCLUSION OF THE AUDIT FOR 2023-24</p> <p>To receive a letter re the conclusion of the external audit for 2023-24</p>	Audit Manager Grant Thornton	14:35
13	<p>ANNUAL GOVERNANCE STATEMENT</p> <ul style="list-style-type: none"> • Effectiveness of Governance Arrangements: To receive a report on the effectiveness of Cumbria Fire and Rescue Service arrangements for Governance. • Code of Corporate Governance: To consider the Codes of Corporate Governance for Cumbria Fire and Rescue Service • Annual Governance Statement: To consider the Annual Governance Statements for the financial year and to the date of this meeting 	CFRA CFO	14:40
14	<p>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.</p>	CFRA CFO	14:55
15	<p>TREASURY MANAGER'S ACTIVITIES & ANNUAL REPORT</p> <p>To receive for information reports on Treasury Management Activity - Quarters 1 & 2 for CFRS.</p>	CFRA CFO	15:10

16	POINTS FOR CONSIDERATION BY THE COMMISSIONER, AND THE CHIEF FIRE OFFICER		15:20
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Future JAC Meeting Dates (For Information)

26th March 2025 @ 11.00–Police HQ Conference Room 1 and The Community Room, Fire HQ Penrith

25th June 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

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)

31st January 2025 - Committee Room 1, County Hall, Kendal

4th April 2025 – Banqueting Hall, Town Hall, Duke Street, Barrow in Furness, LA14 2LD

23 July 2025 – venue to be confirmed

13 October 2025 – venue to be confirmed



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 September 2024 Community Room, Fire HQ, Penrith, at 13.30 pm.

PRESENT

Mrs Fiona Moore (Chair)
Mr Malcolm Iredale
Wing Commander (Retired) Tim Mann
Mr Jake Cornthwaite
Mr Mike Roper

Also present:

Office of the PFCC

CCFRA Chief Finance Officer (CCFRA CFO), (Steven Tickner)
PFCC Governance Officer (LH) (Lisa Hodgson)

Cumbria Fire & Rescue Service

Senior Lead (Fire) - (Paul Hancock)
Head of Performance and Assurance (HPA), (Mark Clement)

Internal Audit

Director - Local Government and Emergency Services, (Fiona Roe)
Director of Audit - (Martin Ritchie)

External Audit

Audit Manager (AM), Grant Thornton LLP, (Hannah Foster)

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

Mrs Fiona Moore called the meeting to order at 13.30 pm. She welcomed everyone to the meeting and asked everyone to introduce themselves.

19. APOLOGIES FOR ABSENCE

Apologies for absence were received from Gill Shearer.

20. 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.

21. DISCLOSURE OF PERSONAL INTERESTS

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

22. MINUTES OF MEETING AND MATTERS ARISING

The notes of previous meetings held Wednesday 26 June 2024 were previously circulated with the agenda. The minutes were discussed and accepted as a true and accurate record of the meetings.

23. 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. The progress of a number of items were discussed.

Item 4 & 18 – These actions were not included in the text

ACTION: Steven Ticker to update.

Item 5 & 18 – It was noted that these actions were due to be completed by the end of September 2024.

Item 7 – There was a discussion regarding this action.

ACTION: Steven Tickner agreed to re-circulate the letter that was shared in the summer.

24. CORPORATE UPDATE

(a) Cumbria Fire and Rescue Service

The Panel thanked Paul Hancock for the written update which had been provided to the Committee with the agenda. The Chair invited Paul Hancock to highlight anything further for the Committee.

In relation to number 3, Paul Hancock has been involved nationally in technical work regarding this and believes this will continue to have a big impact locally and nationally. Work is ongoing in Cumbria to understand the operational response, building safety and equipment we have as a fire authority.

Locally, Cumbria has 4 high rise buildings and work is ongoing in terms of how Cumbria FRS respond.

ACTION: The panel would welcome a presentation regarding this, and it was agreed for this to be added to the work plan. Paul Hancock will discuss this with the senior leadership teams and feed back to the PFCC.

Regarding number 4, Cumbria FRS welcome HMICFRS arriving in early 2025 and hope to receive the report in summer 2025.

Cumbria is part of a regional group with liaison officers from other Fire and Rescue services and work is ongoing to ensure staff are prepared and supported.

There was a brief discussion regarding 2.3 - recruitment. It was queried whether there is a need to recruit more firefighters. As part of the workforce planning, Cumbria Fire and Rescue Service are always looking ahead at retirements etc. and try to map and plan recruitment around this.

A member asked whether Cumbria Fire and Rescue Service attended schools, and Paul Hancock confirmed that the service is resourced for this, and this is overseen by the senior leadership team.

(b) Cumbria Police Fire and Crime Commissioner

The PFCC Chief Finance Officer, Steven Tickner did not have anything further to add to the report. There were no further questions.

25. INTERNAL AUDIT – ANNUAL REPORT 2023/24

FR of TIAA talked through the Annual Report for the Cumbria Fire and Rescue Service.

Members raised concerns regarding the report and felt it did not mention control weaknesses, and these should be reflected. FR took on board the comments raised by the members and is happy to provide a further version to include reflection.

ACTION: Revised version to be issued via email to the committee.

Steven Tickner confirmed that this document reflects the work carried out by TIAA

throughout the year and added that this has also taken into account other reviews of assurance undertaken during the year such as internal audits undertaken by the Unitary authorities for shared functions. All of the work carried out will form basis opinion within the Annual Governance Statement and will reflect the difficulties faced over the last 18 months in terms of getting established as a standalone service.

26. TIAA INTERNAL AUDIT REMEDIAL ACTION PLAN

Members were provided with a copy of the action plan, and this was discussed. A member asked if the same team of people were carrying out this work for police and fire, and TIAA confirmed that there is cross over due to vetting etc. however, all dates are confirmed and blocked out in diaries.

Members were advised that audits are planned every month up to March 2025

ACTION: Members requested an update on progress against the table shown in this action plan.

27. INTERNAL AUDIT – ANNUAL AUDIT PLAN 2024/25 & PROGRESS REPORT

This item was presented to the Committee.

A member queried why climate change was not detailed as a significant issue. FR confirmed that this was taken into consideration, and is an issue, however other audits were more relevant therefore this will be considered for the future. A climate change maturity assessment will be available over the next few weeks. This is something TIAA would like to be introduced to next year's plan and confirmed that sustainability will be included where appropriate in all audits.

Steven Tickner advised that we have moved to a new ledger system in fire, therefore processes are more streamlined and much simpler. It was noted that HMI will spend time with the S.151 Officer regarding financial plans/efficiency etc.

28. INTERNAL AUDIT REPORT(S)

(a) Equality, Diversity & Inclusion (Revised)

The content of the report remains unchanged, and the committee advised they will wait for the follow up report, following the implementation.

(b) Fleet (2023/24)

There was a discussion regarding how maintenance was currently carried out on vehicles, which is via a service level agreement with both unitary authorities. A report is due to go to the Executive Board in November regarding these agreements.

A member asked for some clarification regarding replacement/disposal of fleet which is not mentioned in the report. TIAA confirmed that they report by exception with key points, however, will take note of this for future reports.

A member queried how we gain assurances that the unitary authorities carry out the required maintenance against the fleet and it was confirmed that this is the responsibility of the unitary authority as part of the service they provide under the service level agreement.

Steven Tickner advised that fleet is on a 15-year cycle and is included in the capital programme.

29. MONITORING OF AUDIT, INTERNAL AUDIT AND OTHER RECOMMENDATIONS AND ACTION PLANS

Members received an updated summary of CFRS actions implemented in response to audit and inspection recommendations.

Previous arrangements were discussed prior when CFRS formed part of Cumbria County Council, and members were advised that follow up on recommendations were not carried out. This will be tracked going forwards.

Members advised it would be useful to have revised dates on recommendations and an explanation for superseded recommendations. Steven Ticker advised that this would be included in the overall summary of actions.

30. EXTERNAL AUDIT PLAN & AUDIT FEES

HF of Grant Thornton LLP briefed the panel on the Joint Annual External Audit Plan and the proposed PSAA scale charge for external audit fees. HF provided an overview of all significant risks, other risks and the report overall.

Members raised concerns regarding the risk of timescales. Steven Tickner advised that this is linked to the two unitary authority reports for 2023/24 and believes these have been identified and highlighted well within the audit plan. Work is ongoing to determine what is owed by the two unitary authorities.

Members were advised that we are in a good place in such a short space of time.

31. TREASURY MANagements ACTIVITIES & ANNUAL REPORT

Steven Tickner presented the Treasury Management Activity - Quarter 1 for CFRS. It was noted that Home Office funds are being used in the first instance before borrowing, however borrowing will be considered in the future,

There were no issues raised in relation to the report.

32. STRATEGIC RISK REGISTER

The Cumbria Fire and Rescue Service Strategic Risk Register was presented to the committee.

Paul Hancock advised that NWS has gone out to tender for a mobilisation system, this will be looked at in Nov/Dec with a go live date of April 2026. Paul feels that this risk can be reduced.

With regards to risk 6, Paul Hancock advised that this is on the risk register of all fire services, and new staff members are in post working on this.

A discussion was had in relation to the CAD and ICCS system that requires replacement. Members were advised that other fire services within the region are moving to the new system, however it is expensive therefore other options are being explored and will be discussed at SLT. Paul feels that the risk can be reduced slightly.

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

For audit purposes, the committee is happy for the accounts to be brought to the February meeting for sign off. Steven Tickner added that they are linked to when the accounts of the unitary authorities are signed off which is beyond our control.

Meeting ended at 15:05 hrs.

Signature _____ **Date** _____

The Committee agreed to defer the November meetings to the end of January with a date to be advised.

Future JAC Meeting Dates (For Information)

26th March 2025 @ 10.30– Police HQ Conference Room 1 and Fire HQ Penrith

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

14th October 2024 - Conference Room A/B, Cumbria House, Carlisle

31st January 2025 - Committee Room 1, County Hall, Kendal

Joint Audit Committee – Action Update and Plan (Fire)

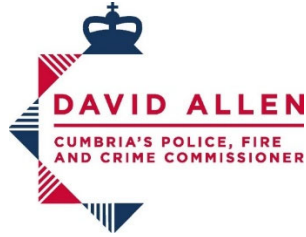
Completed
Ongoing within Original Timescale
Ongoing with original timescale extended
Overdue

Agenda Item No 05

Minute Item	Action to be taken	Person responsible	Target Date	Comments	Status
DATE OF MEETING: 26 June 2024					
4	Minutes of Meeting & Matters Arising	TIAA Ltd	Sept 2024	This Action has not been completed and will be included within TIAA's Action Plan and reported to a future meeting - Item 4 in Minutes refer. It should therefore be marked red or orange with a target date to Committee of September 24. It should also be noted that Item 853 is in turn a rollover of previous Action 839, and that it is now covered in the new Action Plan February 2025 - an updated remedial action plan was provided on 14 November 2024.	Completed
5	Action Sheet	PFCC CEX	Sept 2024	Minutes of the Strategic Finance and Governance Board (now Executive Board Fire) be shared with the Committee to illustrate the escalation of issues from the Committee to the Commissioner	Completed
7	Internal Audit – Summary Internal Controls & Assurance Report	CCRA CFO	ASAP	A copy of the formal letter (including a revised timetable) from TIAA to be shared with the Committee members	Completed
8	Internal Audit Reports	TIAA Ltd		A comment box for senior officers to complete be incorporated into future audit reports.	Completed
11	Proposed Internal Audit Plan / Internal Audit Charter	TIAA Ltd	ASAP	The recovery plan and updated audit plan be circulated to the Committee for comment prior to approval by the Chair out with a committee meeting.	Ongoing within original timescale
18	Points for Consideration by the C	PFCC CEX	Sept 2024	CCRA CFO to raise members concerns with regard to the delayed internal audit reports, progress against the audit plan and assurances provided by Internal Audit with the PFCC	Completed
DATE OF MEETING: 26 September 2024					
24	Corporate Update	CCFRA CFO	May 2025	A presentation to be provided to the Panel regarding high rise buildings in Cumbria and how CFRS would respond to fires at	Ongoing within original

Joint Audit Committee – Action Update and Plan (Fire)

Minute Item	Action to be taken	Person responsible	Target Date	Comments	Status
				them. Presentation to be provided at the March 2025 Meeting	timescale
25	Internal Audit Annual Report 2023/24	TIAA Ltd	ASAP	A revised version of the annual report to be circulated to the Committee	
26	TIAA Internal Audit Remedial Action Plan	TIAA Ltd		An update on progress made against the table in the action plan to be provided. February 2025 - an updated remedial action plan was provided on 14 November 2024.	Completed



Joint Audit Committee

Date of meeting: 4th February 2025

Agenda Item No: 06a

Title of Report: Cumbria Fire and Rescue Service – Corporate Update

Report by: Paul Hancock

1 Purpose of Report

To provide the committee with an overview of recent local and national issues affecting Cumbria Fire and Rescue Service (CFRS).

2 Local Issues

2.2 Chief Fire Officer (CFO) Recruitment

Following an open and competitive recruitment process, Paul Hancock has been selected by the Police, Fire and Crime Commissioner as the preferred candidate for the role of CFO. The appointment is subject to ratification by the Police Fire and Crime Panel on 31 January 2025.

2.3 Major Incidents

Over recent months, CFRS has attended several major incidents that have made national headlines. These include:

- Multiple fatality road traffic collision on the M6 motorway
- Fire at BAE Systems, Barrow in Furness
- Fatal fire in Kirkby Lonsdale
- Gas Explosion in Whitehaven

The response and actions of operational crews were effective and instrumental in dealing with the incidents, all of which presented their own unique challenges.

Post incident, crews were supported by specialist and prevention teams who provided technical advice and public reassurance and safety messages.

The operational response and post incident actions have received significant praise from local communities and partner agencies.

2.4 Community Risk Management Plan (CRMP)

The authority's CRMP, which sets out the service's strategic direction for the next four years (2024-28), has recently been reviewed and aligned to the PFCC's new Police, Fire and Crime Plan (2025-29).

The PFCC's Police, Fire and Crime Plan, which outlines 13 objectives for Fire, was officially launched on 8 January 2025.

To support delivery of the CRMP, an operational fire cover review has been commissioned. The review will consider a wide range of risk and historical response and incident data and will inform future prevention, protection and response strategies and models.

Furthermore, outcomes of the review will inform the authority's MTFP and future savings programme.

3 National Issues

3.1 Budget Settlement

In December 2024 the government published the financial settlement for fire and rescue authorities for 2025-26. Cumbria fared worse nationally (England) regarding its overall spending power (1%). Consequently, this presents challenges to the authority's 2025-26 budget and medium-term financial plan (MTFP).

The authority's budget for 2025-26, including a proposed increase to the council tax precept, will be presented to the Police, Fire and Crime Panel on 31 January 2025.

3.2 Road Safety

The National Fire Chiefs Council (NFCC) has called for further action, including clearer strategies and a consultation on expanded statutory duties, to tackle road deaths and injuries across the UK.

Fire and rescue services (FRSs) find themselves responding to an increasing number of road traffic collisions (RTCs) every year. However, statutory responsibilities are limited to preparing for and responding to RTCs and the NFCC is calling on government to consult on expanding their responsibilities to reflect the wide-ranging prevention activities FRSs deliver. These include educational campaigns and programmes encouraging people to become safer road users.

3.3 His Majesty's Inspectorate for Constabulary and Fire and Rescue Services (HMICFRS)

HMICFRS has recently commenced its Round 3 inspection of CRFS, which will conclude with feedback to the chief fire officer and commissioner on 7 March 2025.

The service has completed a self-assessment against the key lines of enquiry (KLOES) and shared a significant number of documents – including strategies and plans - with the inspection team.

A timetable has also been drafted and approved, which details the staff and partners the inspection will interview over the course of the next ten weeks. Several focus groups have also been identified to take part in the interviews and fieldwork stage of the inspection.

It is anticipated that the final written report, detailing the inspectorate's judgements and gradings against the 11 inspection areas, will be published in May/June 2025.

Paul Hancock



Joint Audit Committee

Title: OPFCC Corporate Update

Date of Meeting: January 2025

Agenda Item No: 06b

Originating Officers: Gill Shearer, OPFCC Chief Executive

This update provides the Community Scrutiny Panel with a headline summary of recent developments within the Office of the Police, Fire and Crime Commissioner.

1. **New Police, Fire & Crime Plan**

The Police, Fire and Crime Commissioner launched his four-year Police, Fire and Crime Plan on 8 January 2025. The Plan incorporates both Policing and Fire priorities, sets out the public's key priorities and details how the Police, Fire and Crime Commissioner (PFCC) will work with the Chief Constable and Chief Fire Officer to keep our county safe. The Plan assists the PFCC in holding both Services to account.

2 **Public Accountability Conferences**

The Commissioner held two public accountability conferences on 20 January 2025 where he held the Chief Constable and the Chief Fire Officer to account for the provision of policing and fire services within Cumbria.

In relation Cumbria Constabulary he focused on domestic abuse; drugs and serious organised crime; and firearms licensing. For Cumbria Fire and Rescue Service the meeting focused on their People Strategy, Workforce Planning; and a thematic on Accidental Primary Dwelling fires.

3 **Council Tax Precept – Police and Fire & Rescue Service**

In December the Commissioner launched a consultation with the residents of Cumbria to find out their views and willingness to pay more towards Cumbria Fire and Rescue Service and Cumbria Constabulary. Following the policing settlement

the Commissioner is seeking a rise of 4p/day (£13.95 a year) for a band D property to help tackle anti-social behaviour and crime affecting communities.

The settlement for Fire was lower than expected and this has meant that the Commissioner is asking for an increase of 9.5p/week (£4.95 a year) for a band D property to invest in new technologies and ensure future generations are kept safe.

The Commissioner will present his council tax precept proposals to the Police, Fire and Crime Panel on 31 January 2025; where they will decide whether or not to approve his proposals.

4 **Community Fund**

The Commissioner opened his Community Fund in December 2024 and invited members of the public and community groups to run local initiatives and projects that have a specific focus on reducing issues associated with anti-social behaviour and crime. Applications can access grants up to a value of £2,500.

5. **Chief Fire Officer**

Following the ill-health retirement of the Chief Fire Officer in December 2024, the Police, Fire and Crime Commissioner carried out a recruitment process in December/early January 2025. Following a robust shortlisting and interview process the Commissioner, supported by an Appointment Panel, selected their preferred candidate.

A confirmation hearing before the Police, Fire and Crime Panel is set for 31 January 2025.



Joint Audit Committee Review of Terms of Reference and Role Profiles

Joint Audit Committee: 4 February 2025

Originating Officer: Michelle Bellis, Constabulary Chief Finance Officer,

1. Introduction

- 1.1. As part of the cyclical review of governance documents, the terms of reference and role profiles for the committee are reviewed on a 3 yearly cycle. The ToR document is consistent with the 2018 version of the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*". The last review was conducted in May 2023 following the expansion of the role of the committee to incorporate activities in relation to Fire.
- 1.2. A brief review has been undertaken with updates to the PFCC logo following the election of David Allen as Police, Fire and Crime Commissioner in May 2024. Future reviews will now revert back to the 3 yearly cycle as set out in the JAC work programme.

2. Recommendations

- 2.1. Committee members are asked to review and approve the attached documents and make any recommendations for changes.
 - Appendix A – JAC Terms of Reference
 - Appendix B – Role Profile Committee Chair
 - Appendix C – Role Profile Committee Member

Michelle Bellis

Constabulary Chief Finance Officer

16 January 2025



Joint Audit Committee - Terms of Reference

1. Statement of Purpose

1.1. Our **Joint Audit Committee** covers the following three separate legal entities:

- The Police, Fire and Crime Commissioner for Cumbria,
- The Chief Constable of Cumbria Constabulary,
- Cumbria Commissioner Fire and Rescue Authority (CCFRA)

The Committee is a key component of the arrangements for corporate governance for all three entities. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

1.2. The purpose of our **Joint Audit Committee** is to provide independent advice and recommendation to the Commissioner, Chief Constable and CCFRA on the adequacy of the governance and risk management frameworks, the internal control environment and financial reporting, thereby helping to ensure efficient and effective assurance arrangements are in place. To this end the committee is enabled and required to have oversight of, and to provide independent review of, the effectiveness of the Commissioner's, Chief Constable's and CCFRA's governance, risk management and control frameworks, its financial reporting and annual governance processes, and the arrangements for both internal audit and external audit.

1.3. These terms of reference will summarise the core functions of the committee in relation to the Office of the Police, Fire and Crime Commissioner (OPFCC), the Constabulary and CCFRA and describe the protocols in place to enable it to operate independently, robustly and effectively.

2. Governance, risk and control

The committee will provide advice and recommendations to the Commissioner, Chief Constable or CCFRA in relation to the following areas:

- 2.1. Review the corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
- 2.2. Review the annual governance statements prior to approval and consider whether they properly reflect the governance, risk and control environment and supporting assurances and identify any actions required for improvement.
- 2.3. Consider the arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 2.4. Consider the framework of assurance and ensure that it adequately addresses the risks and priorities of the OPFCC, Constabulary and CCFRA.
- 2.5. Monitor the effective development and operation of risk management, review the risk profile, and monitor progress of the Commissioner, the Chief Constable and CCFRA in addressing risk-related issues reported to them.
- 2.6. Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 2.7. Review arrangements for the assessment of fraud risks and potential harm from fraud and corruption and monitor the effectiveness of the counter-fraud strategy, actions and resources.
- 2.8. To review the governance and assurance arrangements for significant partnerships or collaborations.

3. Internal Audit

The committee will provide advice and recommendations to the Commissioner, Chief Constable or CCFRA in relation to the following areas:

- 3.1. Annually review the internal audit charter and resources.
- 3.2. Review the internal audit plan and any proposed revisions to the internal audit plan.
- 3.3. Oversee the appointment and consider the adequacy of the performance of the internal audit

service and its independence in relation to the separate legal entities of the OPFCC, Constabulary and CCFRA.

- 3.4. Consider the Director of Internal Audit's annual report and opinion, and a regular summary of the progress of internal audit activity against the audit plans for both OPFCC/Constabulary and CCFRA, and the level of assurance it can give over corporate governance arrangements.
- 3.5. To consider the Director of Internal Audit's statement of the level of conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN) and the results of the Quality Assurance & Improvement Programme (QAIP) that support the statement – these will indicate the reliability of the conclusions of internal audit.
- 3.6. Consider summaries of internal audit reports and such detailed reports as the committee may request from the Commissioner, Chief Constable or CCFRA, including issued raised or recommendations made by the internal audit service, management response and progress with agreed actions.
- 3.7. Consider a report on the effectiveness of internal audit to support the Annual Governance Statements.
- 3.8. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Director of Internal Audit. To make recommendations on safeguards to limit such impairments and periodically review their operation.

4. External Audit/External Inspection

The committee will provide advice and recommendations to the Commissioner, Chief Constable or CCFRA in relation to the following areas:

- 4.1. Support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by either Public Sector Audit Appointments (PSAA) or the auditor panel as appropriate.
- 4.2. Comment on the scope and depth of external audit work, its independence and whether it gives satisfactory value for money.
- 4.3. Consider the external auditor's annual management letters, relevant reports and the report

to those charged with governance.

- 4.4. Consider specific reports as agreed with the external auditors/specific inspection reports e.g. His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), relevant to the Committee's terms of reference.
- 4.5. Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

5. Financial Reporting

The committee will provide advice and recommendations to the Commissioner, Chief Constable or CCFRA in relation to the following areas:

- 5.1. Review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit of the financial statements that need to be brought to the attention of the Commissioner, the Chief Constable and/or CCFRA.
- 5.2. Consider the external auditor's report to those charged with governance on issues arising from the audit of the financial statements.

6. Accountability Arrangements

The committee will do the following:

- 6.1. On a timely basis report to the Commissioner, the Chief Constable and CCFRA with its advice and recommendations in relation to any matters that it considers relevant to governance, risk management and financial management.
- 6.2. Report to the Commissioner, the Chief Constable, and CCFRA on its findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements and internal and external audit functions.
- 6.3. Review its performance against its terms of reference and objectives on an annual basis and report the results of this review to the Commissioner, the Chief Constable and CCFRA.
- 6.4. Publish an annual report on the work of the committee.

7. Treasury Management

- 7.1. Review the treasury management policy and procedures to be satisfied that controls are satisfactory.
- 7.2. Receive regular reports on activities, issues and trends to support the Committee's understanding of treasury management activities; the committee is not responsible for the regular monitoring of activity.
- 7.3. Review the treasury risk profile and adequacy of treasury risk management processes.
- 7.4. Review assurances on treasury management (for example, internal audit reports, external or other reports).



Joint Audit Committee - Role Profile

Job Title: Committee Chair

1. Job purpose / key responsibilities - Chair

- 1.1. The Chair of the committee is responsible for providing leadership to the committee in effectively discharging its duties and responsibilities as set out in the committee terms of reference.
- 1.2. Ensuring that the committee achieves its purpose of providing an independent assurance function for the governance, internal control, risk and financial and non-financial performance of the OPFCC, Constabulary and Cumbria Commissioner Fire and Rescue Authority (CCFRA).
- 1.3. The Chair must create and manage effective working relationships among the committee, the Commissioner, the Chief Constable, the Chief Fire Officer, the PFCC/Fire Chief Finance Officer, the Constabulary Chief Finance Officer (section 151 officers) and both internal and external auditors.
- 1.4. Meet separately with the Section 151 officers and External Auditor to discuss risk compliance and governance issues arising as a result of external or internal audit activity.
- 1.5. Act as the committee's spokesperson using their best efforts to see that the committee receives all material to be discussed at the meeting at least one week before the meeting to ensure sufficient time to review information.

2. Conduct of Committee Meetings

- 2.1. Act as the chair of each committee meeting ensuring the appropriate conduct of business in accordance with the committee terms of reference.

- 2.2. Conduct the business of each committee meeting in a manner which will result in all matters on the agenda being dealt with effectively and appropriately.
- 2.3. Propose the termination of discussion on any matter when they are of the opinion that the matter has been thoroughly canvassed and discussed and that no new points of view or information are being presented.
- 2.4. Attempt to achieve resolution of all issues discussed at the meeting in respect of which a decision is required and members express conflicting positions, views, or advice, but such attempt should in no way inhibit a member from maintaining a different position, view, or advice.
- 2.5. Ensure that all members who wish to address a matter at a meeting are afforded a reasonable opportunity to do so.
- 2.6. In any case where a member of the committee has an interest or potential conflict in respect of a matter to be discussed at a meeting, arrange for that member to excuse themselves from all or a portion of the committee discussion.

3. Committee Culture

- 3.1. Provide leadership in promoting and supporting a committee culture characterised by:
 - i) The willingness of each member to use their best efforts in carrying out their duties as a member of the committee;
 - ii) The committee's insistence on the highest level of integrity accountability and honesty in the actions of the committee and of the Commissioner, Chief Constable, Chief Fire Officer and the other officers of the OPFCC, Constabulary and CCFRA;
 - iii) Respect and dignity among the members, officers and the external and internal auditor;
 - iv) The candid and timely sharing of information among the members of the committee, management and the external auditor;
 - v) Acceptance by all members of the committee of the right of every member to hold and express a dissenting opinion; and

vi) A commitment to best governance practices and standards practices.

4. Miscellaneous Matters

- 4.1. Assist the committee and management to understand and respect the responsibilities of each.
- 4.2. Whenever necessary or desirable, to facilitate the effective performance of the committee's duties, attend other meetings and committees including those to facilitate governance of the internal audit shared service.



Joint Audit Committee - Role Profile

Job Title: Committee Members

1. Job purpose / key responsibilities – Committee Member

- 1.1. To contribute to the effective discharge of the duties and responsibilities of the committee as set out in the committee terms of reference.
- 1.2. To maintain effective working relationships with committee members, the Police, Fire and Crime Commissioner, the Chief Constable, the Chief Fire Officer, the PFCC/Fire Chief Finance Officer, the Constabulary Chief Finance Officer (section 151 officers) and both internal and external auditors.
- 1.3. To be diligent in preparing for committee meetings and making an effective contribution to those meetings to provide independent assurance of the governance, internal control and finance, risk and performance management arrangements of the OPFCC, Constabulary and CCFRA.

2. Conduct of Committee Meetings

- 2.1. Contribute to the business of each committee meeting in a manner which supports all matters on the agenda being dealt with effectively and appropriately.
- 2.2. Address the committee on all matters where an opinion or decision is required and in such a manner that does not inhibit other members of the committee wishing to express a different opinion.
- 2.3. Advise the committee Chair where an interest or potential conflict of interest may exist in respect of a matter to be discussed at a meeting and act on the advice of the Chair.

3. Committee Culture

3.1. As a member of the committee, contribute to a culture that supports:

- i) Each member to use their best efforts in carrying out their duties as a member of the Committee;
- ii) The highest level of integrity accountability and honesty in the actions of the committee and of the Commissioner, Chief Constable, Chief Fire Officer and the other officers of the OPFCC, Constabulary and CCFRA;
- iii) Respect and dignity among the members, officers and the external and internal auditor;
- iv) The candid and timely sharing of information among the members of the committee, management and the external auditor;
- v) Acceptance by all members of the committee of the right of every member to hold and express a dissenting opinion; and
- vi) A commitment to best governance practices.

4. Miscellaneous Matters

4.1. When necessary or desirable, to facilitate the effective performance of the committee's duties, attend other meetings and committees.

AGENDA ITEM NO: 08



Cumbria Fire and Rescue Service

Summary Internal Controls Assurance (SICA) Report

January 2025

Final



Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Joint Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Cumbria Fire and Rescue Service as at 23rd January 2025.

Investing in the Future of TIAA

2. TIAA welcomed our largest intake of talented and enthusiastic trainees in the summer across the UK. This initiative is a testament to our dedication to nurturing the next generation of professionals and ensuring that we continue to deliver the highest standards of service to you. This builds on past successes where staff who joined TIAA as trainees have obtained professional qualifications and progressed to audit management roles.

We believe that investing in their development is crucial not only for their personal growth but also for the continued success of TIAA. To this end, we are sponsoring their professional qualifications, providing them with the necessary resources and support to excel in the internal audit profession and any relevant specialism they may choose.

With each trainee mentored by an experienced Director of Audit, we have re-designed a comprehensive training programme that covers a wide range of skills and knowledge areas. All trainees have been guided by experienced audit staff and management, shadowing on audits to get to know our client base, following a high standard already set by our experienced team.

By investing in our trainees, we are investing in the future of our company. We are confident that this initiative will enhance our capabilities. Our commitment to the quality of our services remains unwavering, and we are excited about the positive impact our new trainees will have on our work with you.

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Joint Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Strategic Governance (c/ffrom 2023/24)	Reasonable	24/10/2024	4/11/2024	6/11/2024	-	4	2	1
HR Recruitment and Retention	Reasonable	20/09/2024	21/01/205	22/01/2025	-	4	1	1
Learning and Development	Substantial	6/12/2024	21/01/2025	22/01/2025	-	-	3	-
Performance Management	Reasonable	13/01/2025	21/01/2025	22/01/2025	-	3	-	-

Prevention and Protection	Substantial	18/01/2025	21/01/2025	22/01/2025	-	-	-	-
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4. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2024/2025 Annual Plan

5. Our progress against the Annual Plan for 2024/25 is set out in Appendix A.

Changes to the Annual Plan 2024/25

6. There have been no changes made to the Annual Plan 2024/25.

Progress in actioning priority 1 recommendations

7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA.

Frauds/Irregularities

8. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

9. We have issued a number of briefing notes and fraud digests, shown in Appendix B, since the previous SICA report.

Responsibility/Disclaimer

10. 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. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. 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.

Appendix A: Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Strategic Governance	Carried forward from 23/24	Completed	Final report issued
HR Recruitment and Retention	2	Completed	Final report issued
Performance Management	2	Completed	Final report issued
Learning and Development	3	Completed	Final report issued
Prevention and Protection	3	Completed	Final report issued
Key Financial Controls	4	Fieldwork ongoing	
Bullying, Harassment and Discrimination	4	Booked 17/02/2025	
Follow Up	4	Booked 21/02/2025	

KEY:

<div style="background-color: #cfe2f3; width: 20px; height: 15px; display: inline-block; margin-right: 5px;"></div> To be commenced	<div style="background-color: #ffff00; width: 20px; height: 15px; display: inline-block; margin-right: 5px;"></div> Site work commenced	<div style="background-color: #f4cccc; width: 20px; height: 15px; display: inline-block; margin-right: 5px;"></div> Draft report issued	<div style="background-color: #c6e0b4; width: 20px; height: 15px; display: inline-block; margin-right: 5px;"></div> Final report issued
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Appendix B: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to the Cumbria Fire and Rescue Service is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Web Link	TIAA Comments
27 NOVEMBER 2024	ALL	Briefing	Failure to Prevent Fraud guidance published	Failure to Prevent Fraud guidance published - TIAA	On 6 November 2024, gov.uk published guidance to provide organisations with important advice on the new corporate criminal offence of ‘failure to prevent fraud’. Introduced last year as part of the Economic Crime and Corporate Transparency Act, the offence is intended to hold large organisations to account if they profit from fraud.
27 NOVEMBER 2024	ALL	Briefing	The Economic Crime and Corporate Transparency Act Update	The Economic Crime and Corporate Transparency Act Update - TIAA	An update on The Economic Crime and Corporate Transparency, On 16 October 2024, gov.uk published their latest policy paper on the Economic Crime and Corporate Transparency Act, outlining the transition plan for Companies House.
12 NOVEMBER 2024	ALL	TIAA Article	Are you Scam Savvy?	Are you Scam Savvy? - TIAA	In today’s digital age, scams are becoming increasingly sophisticated and prevalent. To help you stay informed and protected, we’ve compiled a series of articles that delve into some of the most common types of fraud.

12 NOVEMBER 2024	ALL	Campaign	International Fraud Awareness Week 2024	International Fraud Awareness Week 2024 - TIAA	International Fraud Awareness Week (IFAW) (17th – 23rd November 2024) raises awareness of fraud risks and key reporting lines. The campaign aims to start discussions amongst peers, co-workers, executives and stakeholders in the community about how important fraud prevention is to society as a whole. Our dedicated page has a range of information and resources.
16 OCTOBER 2024	ALL	TIAA News	Give a Helping Hand Charity Team Building	Give a Helping Hand Charity Team Building - TIAA	Our Head Office staff recently took part in a team building event, organised by team tactics , which saw them building a number of prosthetic hands destined for individuals in developing countries.
01 OCTOBER 2024	ALL	TIAA Article	Celebrating Cyber Security Month: Protecting Our Digital World	Celebrating Cyber Security Month: Protecting Our Digital World - TIAA	As we step into Cyber Security Month, it's a perfect time to reflect on the importance of safeguarding our digital lives. In an era where technology is deeply intertwined with our daily activities, understanding and implementing robust cyber security measures is crucial. Find out about the importance of cyber security, getting the basics right and emerging trends.
26 SEPTEMBER 2024	ALL	Anti-Crime Alert	Mandate Fraud Alert	Mandate Fraud Alert - TIAA	A TIAA client has been targeted by fraudsters in an attempted mandate fraud. Read the full details in our alert.
16 SEPTEMBER 2024	Emergency Services	TIAA Article	Empowering Emergency Services with Comprehensive Business Assurance	Empowering Emergency Services with Comprehensive Business Assurance - TIAA	TIAA's assessment of the current risks in the Emergency Services Sector.

<p>11 SEPTEMBER 2024</p>	<p>ALL</p>	<p>Briefing Note</p>	<p>Authorised Push Payment Scams</p>	<p>Authorised Push Payment Scams - TIAA</p>	<p>An implementation date of 7 October 2024 for Authorised Push Payment scam protection, is confirmed by the Payment Systems Regulator. Authorised Push Payment (APP) fraud is a significant issue and can have a devastating impact on victims. The PSR is taking a leading role in improving outcomes for consumers by introducing new protections for victims of APP scams, while incentivising industry to implement enhanced fraud prevention tools.</p>
<p>03 SEPTEMBER 2024</p>	<p>ALL</p>	<p>Video</p>	<p>TIAA's B Corp Story</p>	<p>TIAA's B Corp Story - TIAA</p>	<p>TIAA is proud to be a certified B Corporation (or B Corp), joining a growing movement of companies that are reinventing business for the benefit of all people and our shared planet. Watch our B Corp Story.</p>



Cumbria Fire and Rescue Service

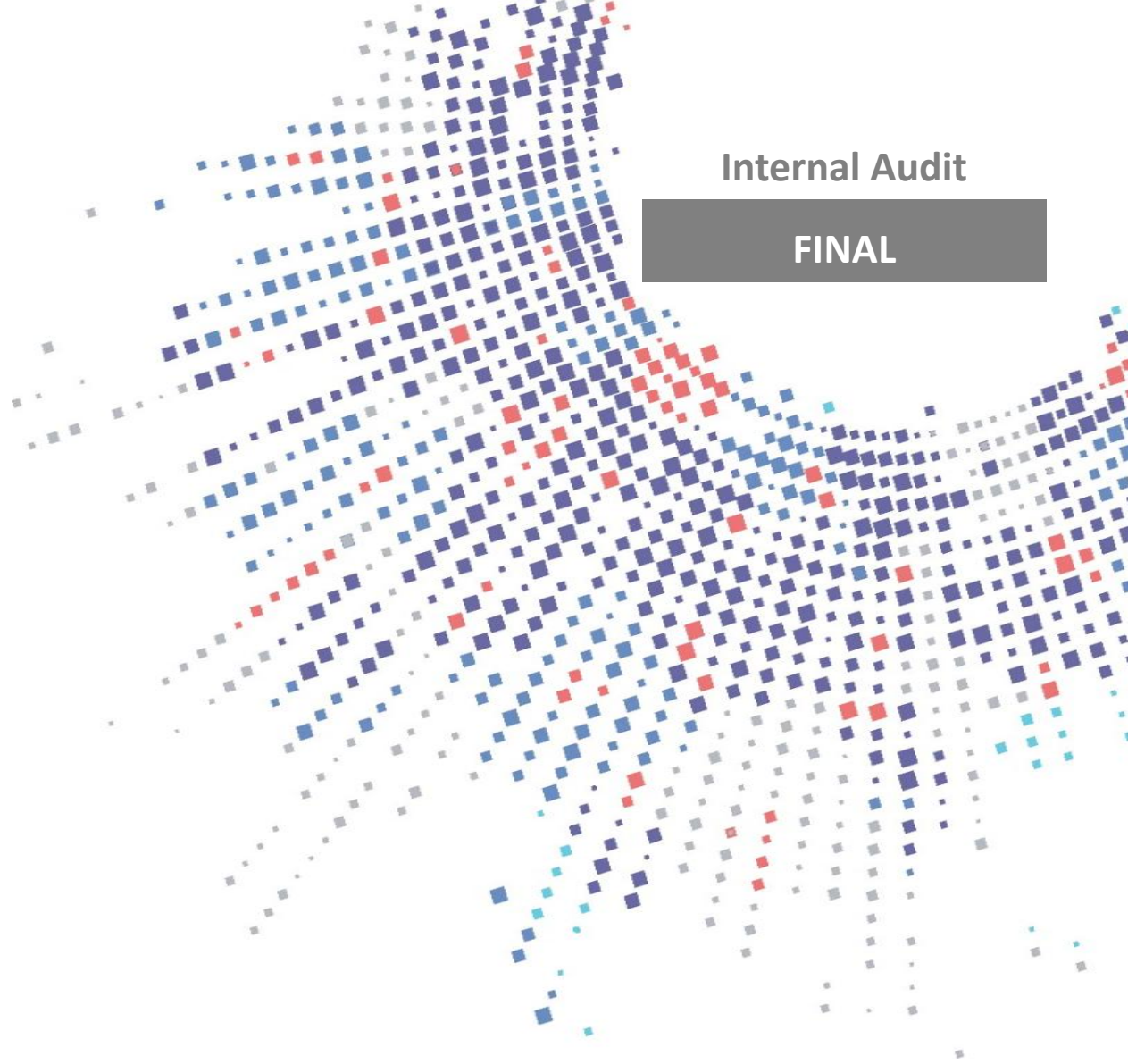
Assurance Review of Strategic Governance

2023/24

November 2024

Internal Audit

FINAL



Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk that poor decision making, reporting and transparency impacts on reputation, public accountability and compliance with statutory duties.

SCOPE

This review focused on the governance systems and controls in place within the Cumbria Fire and Rescue Service (FRS) to help confirm that these are operating adequately, effectively and efficiently.

KEY STRATEGIC FINDINGS



The new governance structure continues to develop following the local government reorganisation. Focus is now needed to improve Senior Leadership Team governance.



Decision making at service level is unclear due to gaps in decision logs. Recording of decisions taken can be strengthened to ensure clarity of compliance with delegated authority.



Decision reporting is in line with the corporate governance framework; the new frameworks should support effective processes once finalised.



There is effective monitoring of compliance with His Majesty's Inspector of Constabulary, Fire and Rescue Services requirements, recommendations and other national standards.

GOOD PRACTICE IDENTIFIED



The Corporate Governance Framework uses the International Framework for Good Governance in the Public Sector principles as the structure for setting out local arrangements.



Stakeholder engagement and equality impact assessments inform planning and decision making.

ACTION POINTS

Urgent	Important	Routine	Operational
0	4	2	1

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 2024/25 Service Plan is delayed while the supporting strategies are updated in line with the change in governance following the local government reorganisation. The strategy delivery timetable is monitored, and strategies are due to be finalised in the next month, while the new Strategic Plan will be finalised by December 2024. The previous Service Plan 2023/24 was comprehensive, linked to the overarching service vision and explained the change in governance.	Complete the revision of supporting strategies and policies and finalise the 2024-25 Strategic Plan as soon as possible, publicising widely in line with national requirements.	2	<p><i>Supporting strategies – which underpin the CRMP - will be approved by SLT on 12 November 2024 and endorsed by the PFCC at Executive Board – Fire on 25 November 2024.</i></p> <p><i>Service Plan (Annual Delivery Plan Progress Report) will be presented to SLT on 12 November 2024 and PFCC at Executive Board – Fire on 25 November 2024.</i></p>	12/11/24	Chief Fire Officer
2	Directed	The Senior Leadership Team (SLT) does not monitor a service register of interests. Potential or actual conflicts of interest are not recorded in SLT minutes which could impact on the appropriateness of decisions taken.	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.	2	<i>Refer to recommendation 5 comments below.</i>	12/11/24	Chief Fire Officer

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	<p>The SLT operates within its Terms of Reference, though many reports are verbal, and agendas do not indicate if decisions are needed, although this is clearer in reports; the business case template is comprehensive. Actions are noted on the minutes, and followed up at the next meeting, but not retained in an action log to ensure all are tracked until completed. There is no documented quoracy, the minutes only record names of attendees, not roles, and the forward plan is limited. The service is currently changing the governance including how decisions are recorded.</p> <p>The Programme Board also operates within its draft terms of reference and maintains a clear action and decision log, though there is no recorded quoracy. Sub-groups report and defer decisions to SLT but often this is via verbal updates.</p>	<p>Introduce more formality to the governance of Senior Leadership Team meetings:</p> <ul style="list-style-type: none"> Minutes to record titles of attendees and any conflicts of interest, focus more on the discussion on each paper and outcome with reduced use of bullet points, expand the record of discussion to show how option selected and others discounted, and acronyms recorded in full for clarity. Fewer verbal and update reports with all decisions be supported by comprehensive written reports. Maintain an action log. Agendas used to indicate whether an item is for information or decision. Reinstate formal reports from sub-groups with a standard report template. Develop a comprehensive forward programme for SLT. 	2	<p><i>With effect from 12 November 2024, minutes of meetings will record titles of attendees and any conflicts of interest.</i></p> <p><i>Standardised report templates for SLT and PFCC (Executive Board - Fire) have been agreed. These will ensure all decisions are supported by written reports.</i></p> <p><i>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).</i></p> <p><i>SLT meeting agendas will reflect whether items are for information or decision.</i></p> <p><i>Programme Board subgroups' reports will be reviewed to ensure consistency of reporting projects' progress.</i></p> <p><i>The development of SLT's forward work programme will be reviewed monthly at formal team meetings.</i></p>	12/11/24	Chief Fire Officer

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	Some decisions are taken at informal SLT meetings, with no minutes or record of attendance. SLT does not as a body have delegated authority for decision making – this is through statutory officers who were not always present at SLT meetings when decisions were recorded. Decisions are recorded in the SLT minutes and decision log, but not all fields on the log are complete, and the record of discussion is limited. All decisions taken by the service are shared with the Police Fire and Crime Commissioner (PFCC) monthly, though it is unclear whether this is for information or approval and this log would also benefit from more information on how the decision was taken.	The Senior Leadership Team (SLT) decision log to record the officer with delegated authority taking each decision. All decisions to be either taken at formal SLT meeting or brought back to the next formal SLT for ratification if an urgent decision required. A schematic version of the narrative scheme of delegation could be developed, similar to that for financial delegations.	2	<i>Refer to recommendation 5 comments above.</i>	12/11/24	Chief Fire Officer
3	Directed	The SLT, as the service’s decision-making group, meets formally bi-monthly and informally weekly, receives updates from other groups and reports decisions to the PFCC. The Terms of Reference do not include quoracy or explanation of delegated authority. The Programme Board has oversight of project management – though its Terms of Reference were in draft – and maintains a comprehensive decision/action log; key decisions are referred to SLT.	Ensure all Terms of Reference are comprehensive and up to date and include quoracy and details of delegated authority.	3	<i>Terms of Reference for SLT and Programme Board will be reviewed and approved by SLT on 3 December 2024.</i> <i>Delegated authority is detailed in the recently approved corporate governance framework and documentation.</i>	03/12/24	Chief Fire Officer Transformation Manager

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	The Senior Leadership Team now monitors the organisational risk register. Reports to SLT include risk implications and the Programme Board identifies key project risks. Monthly risk meetings are in the process of being established to consider risk register updates and to be chaired by the Transformation Manager. The fourteen risks on the register are not aligned, however, to the service's objectives and although these cover most of the expected areas, there is no risk relating to His Majesty's Inspector of Constabulary, Fire & Rescue Services (HMICFRS) compliance or fraud.	Align the risks on the service risk register to the organisational objectives to help ensure the risk register covers all key risks to the service, including risks of non-compliance with regulatory requirements.	3	<p><i>The organisational risk register will be reviewed quarterly (April, July, October, January) by SLT and PFCC via Executive Board – Fire.</i></p> <p><i>The quarterly risk register reviews will be aligned to the quarterly reviews of programmes, service performance, and annual delivery plan progress reports.</i></p> <p><i>The annual delivery plan progress reports monitor the achievement of objectives and deliverables in the CRMP.</i></p>	12/11/24	Chief Fire Officer

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	Regulatory requirements and professional standards are appropriately reflected in the service's plans, policies and frameworks. The two causes of concern issues identified by His Majesty's Inspector of Constabulary, Fire & Rescue Services (HMICFRS) in 2022 were discharged in 2023 following a reinspection, with a graded judgement of 'requires improvement'; the next inspection is due imminently. The service monitors compliance with HMICFRS Effectiveness, Efficiency and People criteria and recommendations from the last inspection and the national Spotlight report, via an action plan and tracker; progress is reported to the Office of the Police, Fire & Crime Commissioner (OPFCC). The PFCC publishes the updated report against HMICFRS requirements on their website but is currently not published on the service website.	Publish the HMICFRS report and action plan on the service website.	<i>The Head of Assurance and Safety will ensure the HMICFRS report and action plan are published on the service's website.</i>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Jean Clark	Principal Auditor	Jean.Clark@tiaa.co.uk	07580164740
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Steven Tickner	OPFCC Chief Finance Officer (s.151), CCFRA Chief Finance Officer (s.151)
Mark Clement	Head of Safety and Assurance
Ann-Marie Sarginson	PA to: Chief Fire Officer / Deputy Chief Fire Officer / Assistant Chief Fire Officer
Joanne Cullen	Project Delivery Lead, Fire Transition Team
Stephanie Stables	Blue Light Collaboration Manager

Exit Meeting Date	10 th October 2024
Attendees	Steven Tickner – Chief Finance Officer and Mark Clement – Head of Safety and Assurance.

SLT Lead Sponsor Comment	The actions contained within the report will help shape the development of our governance, reassuringly several of the actions had already been identified internally and are being progressed within Service.
Chief Fire Officer Comment	I endorse the narrative and actions outlined in the Management Comments column and am confident they will address the audit's recommendations. SLT and Executive Board – Fire will monitor and review progress.
Considered for Risk Escalation	

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, 2, & 3	1
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Partially in place	4	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	5, & 6	-

Other Findings

- The Corporate Governance Framework clearly describes the governance structure, management and reporting arrangements of the service and the Office of the Police, Fire and Crime Commissioner (OPFCC) and is currently being revised. It sets out the scheme of reservation and delegation which has recently been updated along with a new, comprehensive decision-making framework and joint financial regulations. The documents include the requirement to publish decisions for openness and transparency, the process for reporting breaches, and urgent decision making.
- Guidance is published for managing conflicts of interest and gifts and hospitality. The service reports to the Ethics and Integrity Panel of the Office of the Police, Fire & Crime Commissioner (OPFCC), with positive feedback from the panel noted.
- The new Community Risk Management Plan (CRMP) 2024-2028 is comprehensive and complies with the required national and legislative requirements. It is informed by public consultation and published on the website. A review of service level agreements is in progress to evaluate benefits and outcomes of collaboration.
- Management arrangements are in place with documented responsibilities. The Leadership Team is published on the website. The service maintains and monitors training plans and risk-critical skills, monitored by SLT.
- The Community Risk Management Plan (CRMP) identifies strategic risks, informed by the required Risk Based Evidence Profile, and plans to address them. The Corporate Governance Framework and Joint Financial Regulations outline risk management arrangements and the Chief Finance Officer leads on risk management on behalf of the Commissioner. The Joint Audit Committee reviews Cumbria Fire and Rescue Service strategic risks and Risk Management Policy Framework.





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.	In place	-	-
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 reports to, and is held to account by, the Police, Fire and Crime Commissioner (PFCC) in line with the governance frameworks and terms of reference. This includes oversight of performance metrics relating to delivery of the Fire and Rescue Plan and Community Risk Management Plan (CRMP), financial performance, risk and compliance with fire standards and regulatory requirements such as His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HIMCFRS). The Senior Leadership Team (SLT) is the key operational meeting for the service which monitors information prior to reporting to the PFCC. SLT governance is currently not sufficient to demonstrate oversight of performance and decision making though improvements are underway including introducing a system to formally monitor each deliverable/‘we will’ statement. The Statement of Assurance and Annual Report provide annual assurance on financial, governance and operational matters; the 2023/24 documents were being written at the time of audit fieldwork.
- 

Both the Community Risk Management Plan and the annual service plan outline deliverables/‘we will’ statements in relation to effective use of resources. The risk of not effectively managing budget and forecast spend is recorded on the risk register. Senior Leadership Team (SLT) receives finance updates at each meeting and approves the finance strategies, the Productivity and Efficiency Plan and the Capital Investment Strategy. The Expenditure Management Group meets monthly and reports to SLT for decision making. A new finance system went live in April 2024. The service provides regular finance reports to the Office of Police, Fire and Crime Commissioner (OPFCC) via the Strategic Finance and Governance Board (now the Executive Board – Fire).
- 

Development of a sustainability strategy is an objective in the Community Risk Management Plan 2024-28 and the Joint Governance Framework reflects a core principle of defining outcomes in terms of sustainable economic, social and environmental benefits. The Sustainable Procurement and Commissioning Strategy was approved in June 2023.
- 

There is resilience in the management arrangements to support Cumbria Fire and Rescue Service governance with on-going work to develop the new governance arrangements.

Scope and Limitations of the Review

- 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

- 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

- 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

- 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

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

Release of Report

- The table below sets out the history of this report:

Stage	Issued	Response Received
Audit Planning Memorandum:	8 th August 2024	9 th August 2024
Draft Report:	24 th October 2024	4 th November 2024
Final Report:	6 th November 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Cumbria Fire and Rescue		
Review:	Governance		
Type of Review:	Assurance	Audit Lead:	Jean Clark – Principal Auditor

Outline scope (per Annual Plan):	This review will focus on the governance systems and controls in place within the Cumbria Fire and Rescue Service (FRS) to help confirm that these are operating adequately, effectively and efficiently.		
Detailed scope will consider:	<p>Directed:</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery:</p> <p>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.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	

Planned Start Date:	15 th August 2024	Exit Meeting Date:	26 th September 2024	Exit Meeting to be held with:	Steven Tickner, Stephanie Stables
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N



Cumbria Fire and Rescue Service

Assurance Review of Learning and Development

January 2025

Final



Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Removal of risk of untrained staff being sent out to emergencies which could present a risk to fellow staff and the public.

SCOPE

The review considered the arrangements in place to maintain the learning and development initiatives to support the workforce of the organisation. This included the identification of need through to delivery and monitoring of learning and development.

KEY STRATEGIC FINDINGS

- The Service has a robust and regularly reviewed Learning and Development plan aligned with NFCC standards to support continuous competency growth.
- The Service’s PDR Pro and CAD systems effectively track training completion and restrict operational duties for non-compliant staff.
- Effective use of appraisals, refresher training, and learning frameworks such as the Joint Operational Learning Framework ensures skill gaps are proactively addressed.

GOOD PRACTICE IDENTIFIED

- Whilst a standardised training delivery is in place, there are adaptations like audio-assisted training for dyslexic staff promote learning accessibility.
- Staff are given the opportunity to request further development training that is outside their role requirements. This can grant them additional responsibilities in preparation for future promotions or career development.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	3	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	Staff members of the Service can request service specific training from their line manager who submit the request to the Learning and Development Team. This request is then be passed to the Workforce Development Group who decide whether the training is required for the station. It was identified during discussions with the Group Manager Learning and Development that evidence of training decision outcomes was difficult to locate. This issue can lead to challenges in tracking training approvals, ensuring accountability, and demonstrating that the appropriate procedures were followed. Without clear evidence of the decision-making process, it becomes difficult to verify that training requests are consistently and fairly assessed, which can undermine the efficiency and transparency of the training approval process.	It be ensured that all training request outcomes are retained for potential challenges and/or feedback requests.	3	Agreed, this is recorded by WDG in meeting notes.	Complete	AM Dave Love

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	Staff within the Service are to receive an appraisal with their manager on an annual basis, during which performance and goals are discussed, and staff have the opportunity to raise training needs and requests. A review of ten sampled staff records showed that all had evidence of at least one appraisal within the past 12 months. However, it was noted that two records lacked evidence of appraisals from the previous year. The Service explained that this could occur if a manager forgets to upload the document or overwrites a previous review. Additionally, one appraisal was found to include a discussion on development but did not cover goal setting with the staff member.	It be ensured that all aspects of the appraisal form be fully completed to ensure the appraisal process is fully complete.	3	<i>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.</i>	31/09/2025	AM Dave Love
3	Delivery	It was identified that the Learning and Development Scorecard only reports on risk-critical trainings and nothing else. Whilst these training areas directly affect service levels and are critical, reporting on all other areas should be included in reporting to establish the competency of the staff across the service.	An overview of all training activity be included in Learning and Development Scorecards.	3	<i>Disagree. SLT consulted on what data was useful for them, this is currently the inspected data set. The additional data is available for deep dives when needed.</i>	Complete	AM Dave Love

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
James Back	Senior Auditor	James.Back@tiaa.co.uk	07814581890
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Colin Wright	T/Group Manager Learning and Development
Dave Love	Area Manager – Head of Preparedness
Orlanda Wright	The Resourcing, Talent, and Wellbeing Lead

Exit Meeting Date	15/11/2024
Attendees	Colin Wright – T/Group Manager Learning and Development

SLT Lead Sponsor Comment	Satisfied with the level of assurance and actions planned and completed.
Chief Fire Officer Comment	Implementation of recommendations 1 and 2 will be monitored by SLT at its scheduled quarterly reviews. PDR Hancock
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.	In place	-	-
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	1 & 2	-

Other Findings



The Service has an established Learning and Development plan which is reviewed on a three yearly basis with the most recent review conducted in 2024. This was approved by the Senior Leadership Team. The plan aligns with key principles to enhance operational and professional competencies across the organisation. The plan integrates the NFCC Competency Framework, identifying and addressing competency gaps through targeted training that meets NFCC standards. Operational training focuses on developing incident command, core firefighting skills, technical rescue capabilities, extrication techniques, and maintaining National Resilience assets, with Section 19 compliant response driving certifications. Health and safety training aims to foster a safe work environment, with additional health and safety programs tailored for leaders to promote a culture of safety. Professional development initiatives provide leadership training and continuous learning resources for personnel, while community engagement training supports NFCC Community Safety objectives. All training follows National Operational Guidance (NOG), supported by the Operational Improvement Group to ensure continual alignment with current standards and best practices.



The Learning and Development plan outlines the training required by staff and breaks this down in areas such as Annual Core Courses, Technical Rescue, and Operational Specialisms.

Other Findings



The Service employs multiple methods to identify learning and development needs across its staff, ensuring various approaches to identify skill gaps. These methods include annual appraisals, outcomes from refresher training, and personal training and development opportunities. Additionally, the Service reviews learning objectives and lessons learned through the Joint Operational Learning (JOL) framework, which involves all blue light services, and the National Operational Learning (NOL) framework, specifically focused on Fire Services nationwide. Any insights gained from these initiatives are integrated into the Service's training programs to enhance overall competency and readiness.



The Resourcing, Talent, and Wellbeing Lead – CFRS evidenced some initiatives and collaborative work between Learning and Development and People and Talent teams aimed at developing high-potential staff and leaders; full implementation is still pending. The current processes include the Valuing Individuals appraisal and Promotion Boards led by the Resourcing, Talent, and Wellbeing Lead, as well as leadership sessions conducted by external providers. It was noted that a program to support Supervisory and Middle Managers following promotion was presented but has not yet been put into practice due to workload constraints. A development role at the Watch Manager level has been established to support these individuals. However, Learning and Development has opted not to formalise a high-potential development scheme at this time, deferring the decision to revisit this within 12 months. Overall, while initial steps align with HMICFRS's recommendation for open and fair processes to identify, develop, and support high-potential staff and leaders, full implementation remains a work in progress.



The Service has established a structured process to monitor the completion of required training across the organisation. Line managers and the Learning and Development team utilise PDR Pro to track training completion rates, with specific reporting on missing or incomplete training, including the names of staff members. This information is shared with teams to address gaps proactively. For core high-risk training, the computer-Aided Dispatch (CAD) system flags any missed critical sessions, and staff are restricted from operational duties if essential training is incomplete, and their expired skills will be removed from the availability schedule as well. This approach helps ensure that personnel meet necessary competency standards and that operational risks are minimised.



A variety of different training techniques have been adopted by the service. Some courses require on the job evidencing of the skills learned so are applied in a practical setting. Others have been adapted to be able to include audio rather than simply reading text, and in some cases the text-based training programmes have been adapted to assist those who are diagnosed dyslexic. After every session all participants are provided with a QR code to scan so that they can leave feedback for the course, instructors, and facilities. These feedback responses can be left anonymously.



The Service utilises a Computer-Aided Dispatch (CAD) system that automatically monitors which staff members require essential training before they can be assigned to jobs. If the system detects that a team member has not completed the necessary training, such as Officer in Charge or driving training, they will not be able to be deployed until the requirement is fulfilled.



A sample of 10 staff members was selected to review the completion of risk critical training modules. For some staff members not all of the three risk critical areas are mandatory; for example, station and watch managers do not need to have completed breathing apparatus training, and not all firefighters need to have driving skills or incident command training. In all instances it was evidenced that the risk critical training relevant to each role had been completed within the correct timescales as set out in the Learning and Development Strategy.



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.	Partially in place	3	-
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

- Discussions with Head of Learning and Development and Head of Preparedness noted that reporting is undertaken monthly. Included in the reports is the level of competency and completion rates across the Service. Reports from July through to September were evidenced. Discussions in the opening meeting confirmed that training may be overdue for various reasons, including annual leave, sickness, or disciplinary actions. The Station Managers provide commentary on any data that is amber or below which was evidenced during testing.
- The Service uses a system called PDR Pro for monitoring who has completed training. As part of the system, it is built in for staff to acknowledge that they have completed and understood the training provided once the module has been completed enforcing additional accountability for staff.
- The service sets the budget each year on a zero-based budget process, this meaning that they agree the training that is to be delivered and then the budget is allocated based on justified needs. The Learning and development team have an officer who monitors performance against the budget monthly with support from the Finance team. The Service has evidenced the last three monitoring reports to confirm that this process is taking place.
- Budget reports are presented quarterly to the Senior Leadership Team. The budget reports track the actual spend against the budget allocation each quarter and show any variances between the actual and expected spends. This is split into each element of learning and development so the Service can track the expenditure across each aspect specifically.

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:	29 th October 2024	29 th October 2024
Draft Report:	6 th December 2024	21 st January 2025
Final Report:	22 nd January 2025	



Cumbria Fire and Rescue Service

Assurance Review of Prevention and Protection

January 2025

Final



Executive Summary

OVERALL ASSESSMENT







ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The Risk Based Inspection Program (RBIP) is not on target to be achieved caused by staffing vacancies and sickness affecting performance targets which could impact the understanding of risks related to commercial premises.


SCOPE

The review considered the process for the recording of data for prevention and protection activities undertaken by the Service to include: how and by whom the data is recorded, what initial quality assurance checks, monitoring and how data is updated and/or removed.

KEY STRATEGIC FINDINGS

-  Prevention and Protection activities are directed by a Prevention Strategy, a Protection Strategy including the Risk Based Inspection Programme.
-  Testing found that data sources used to direct prevention and protection activities are appropriate.
-  The processes for reporting data are adequate and produce reliable outputs allowing for scrutiny of prevention and protection activities.
-  The Risk Based Inspection Program (RBIP) for 2025-2028 is underway and is due to be presented to the Strategic Leadership Team for approval in January 2025.

GOOD PRACTICE IDENTIFIED

-  Cumbria Fire and Rescue Service (CFRS) adopts an audit-based approach to carrying out a fire safety inspection at a premises (the fire safety audit). The fire safety audit provides inspectors with a risk-based methodology that supports the enforcement principles embodied in the Regulatory Reform (Fire Safety) Order 2005.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	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)
No recommendations were made.							

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Ade Kosoko	Principal Auditor	Ade.Kosoko@tiaa.co.uk	07779031139
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Lauren Woodward	Area Manager, Prevention and Protection
Paul Milburn	Group Manager, Prevention and Protection
Catherine Moody	Community Safety Team Leader
Brian Ing	Station Manager (Protection)

Exit Meeting Date	20/12/2024
Attendees	Lauren Woodward – Area Manager Prevention and Protection
SLT Lead Sponsor Comment	<p>The results from this report have highlighted the transformational work that has been carried out by both the Prevention and Protection teams over the last two years. Despite carrying several vacancies and ongoing staffing issues the teams have remained focused resulting in positive outcomes.</p> <p>ACFO Brian Massie</p>
Chief Fire Officer Comment	<p>A comprehensive report that captures and assures the work and improvements of the prevention and protection teams over recent months.</p> <p>PDR Hancock</p>
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.	In place	-	-
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.	In place	-	-

Other Findings



Cumbria Fire and Rescue Service regularly profiles the risk from fire in all regulated premises. They include buildings used for commercial purpose or for public use, including areas within residential buildings that are shared by more than one household. Each premise is given a risk rating based on risk calculation from data received from relevant sources and those with the highest risk are targeted for prevention and protection activities across the service. This also allows the appropriate allocation of resources by the Prevention and Protection Team. In creating the risk profile data is collected and recorded. Several policies and documents are in place that directs prevention and protection activities including how data is captured and used, how risk is calculated, how premises are risk profiled, and the methodologies used. These documents include Profiling Risk in Regulated Buildings Methodology 2025-2028, Protection Strategy Plan, Prevention Strategy, and the Risk Based Inspection Programme. Evidence was obtained during the audit to confirm that the Prevention Strategy and Protection Strategy were approved by the Fire and Executive Board in November 2024. In relation to the RBIP 2021-2024, management confirmed this was approved by the Senior Leadership Team (SLT) when the Service was part of Cumbria County Council.









The Area Manager for Protection and Prevention has lead responsibility for prevention and protection arrangements within the Service and is supported by the Group Manager for Prevention and Protection including a Community Safety Team Leader who leads on prevention matters, managing the Community Safety Advisors and Station Managers /Watch Managers, Fire Protection Inspectors and Fire Protection Advisors who support the Protection Team.



The Service, through its Protection Strategy Plan, outlines outcomes that the Service will achieve, relating to reducing risk in buildings through education, enforcement and using of the Service's resources to deliver information to help make the community a safer place. Objectives have been set, and they include the reduction of risk through the RBIP that ensures the requirements of the Fire Safety Order are being adhered to.

Other Findings

-  Several pieces of relevant legislation are referenced within all policies reviewed. They include the Fire Safety Order 2005, Fire and Rescue Services Act 2004, Health and Safety at Work Act 1974 and the Civil Contingencies Act 2004.
-  The Strategic Risk Register for the Service has identified the risk to the RBIP not being on target due to staff absences and vacancies affecting performance targets which could impact the understanding of risks and carrying out of inspections relating to commercial premises. Appropriate mitigating controls are in place, and they include the development of recovery plan for the RBIP amongst others. The Risk Register further details actions planned to be taken. The Risk Register is confirmed to be reviewed by the Strategic Leadership Team quarterly and is due for next review in January 2025.
-  The Prevention and Protection Team undertakes regular team meetings ranging from monthly to quarterly to discuss protection and prevention activities and arrangements within the Service including to review performance. Agendas for a sample of prevention and protection meetings were seen during the audit. This showed fire safety matters and performance being discussed. It was confirmed that Prevention and Protection is discussed in each weekly Strategic Leadership Team (SLT) meeting, and they are captured as departmental updates. These meetings are attended by the Group Manager for Prevention and Protection and at a more strategic level by the Area Manager Prevention and Protection strategic level.
-  Data used for prevention and protection activities are obtained from several sources i.e. Cumbria observatory, past incidents, through members of the public telephoning the Service, through external agencies i.e. the Police, referral from partner agencies i.e. adult social care, self-referrals, Risk Based Intelligence Programme (RBIP) amongst other sources. It was confirmed that once data is received from this source, this is imported into the Service's Risk Management System, CFRMIS, by the relevant officer i.e. The Community Safety Advisor for further processing. The CFRMIS holds information on all data relating to prevention and protection.
-  In relation to prevention, it was confirmed once data is received, i.e. a referral and placed on CFRMIS, appropriate notes are left within the system, and these are also RAG rated for importance. The referral is allocated to the relevant member of staff who scores the risk based on a set of risk priority criteria and if it is deemed a high risk, a visit is then undertaken. Management confirmed that there are times where multiple referrals/data is received in relation to the same issue or person, this is however checked to ensure there is no new or missing information. Where new information or missing information comes in, the system is updated, and another visit will be undertaken. It was confirmed checks are undertaken during this process to ensure accuracy of the information held. It is understood that all data currently held, remain held and that the Data Team are looking to bring in a process whereby data is only retained for seven years at the most. The Service is working to add a cleansing functionality to CFRMIS where this provides appropriate filtration into the system determining what needs to be cleared and retained.
-  In relation to protection, the data mainly used to ensure fire safety and carry out protection activities is obtained from the RBIP which is mainly obtained from the Gazetteer. It was confirmed the Gazetteer is updated every 12 weeks and upon receipt by the Service, this is reviewed/ sense checked to ensure that it contains all relevant details i.e. UPRN, ensuring that all premises are within Cumbria including ensuring application of correct weightings. Once this is completed, the relevant member of staff will then apply a risk calculation based on the information received, in line with a set of methodologies, category of severity of the premises, former incidents, location amongst other factors and score the risk based on these categories in line with specified guidance i.e. from the NFCC. This then forms the RBIP for the Service for three years. It was confirmed the new RBIP for 2025-2027 will be live from January 2025 and will run until December 2027. The current RBIP covers the period January 2021- December 2024. Discussions with management and a walkthrough of the RBIP with a member of the Protection Team confirmed multiple quality assurance checks in place to ensure that the data held on RBIP is accurate and that all premises have been accurately scored based on their risk. Where a change is to be made or an error identified, another version of the RBIP document is saved to an audit trail of checks undertaken. Once all checks are complete, the RBIP is uploaded by bulk upload onto CFRMIS through the RBIP dashboard held on CFRMIS by the relevant staff for further actioning. It was confirmed that the CFRMIS has an inbuilt questionnaire that risk scores premises and this is the link between the RBIP and CFRMIS. RBIP ensures that fire safety / protection is mainly focused on premises which have the greatest potential to cause harm if risk is not being managed effectively. Using this risk-based approach to fire safety inspections and interventions enables the Service to identify risk whilst also ensuring that the potential to cause harm is sustained at low levels as reasonably practicable.

Other Findings



Testing of 10 samples of data utilised for prevention activities demonstrated that each of the data was received from a variety of sources, uploaded on to CFRMIS by the Community Safety Team Lead in each case, quality checked for errors duplicates /discrepancies, risk scored, and visits completed for four of the ten cases. Five of the remaining six cases have however been allocated to the relevant Community Safety Advisors for home visits. In the sixth case, it was confirmed that no visit was required as the client had been visited within the last two weeks of a new referral coming through. This was picked up as a duplicate referral during one of the quality assurance processes. It was however identified in one case, the client/customer had multiple names saved under the same address. The Community Safety Leader confirmed they were satisfied through internal checks that it was the same person.



A copy of the latest RBIP for 2021-2024 was evidenced during the audit. This showed for the three years a total of 1,174 high risk properties recorded. Discussions with management confirmed there were 120 high risk properties/premises not yet visited at the time of audit fieldwork; however, this could be completed by the end of the calendar year. Where there are roll overs, this will be priority for January 2025 before the high-risk properties on the new RBIP are actioned. The RBIP for 2021-2024 further showed some properties had no risk rating attached to them, although there was an RBIP score made available for all properties. Confirmation was however obtained through testing and through a review of the RBIP for 2025-2028 that all properties now have a risk rating.



Discussions were undertaken with the Area Manager Prevention and Protection in relation to the fire incident at Kirkby Lonsdale Apartment Block which took place on the 8th of December 2024. This was to ascertain that there was no fire safety breaches in relation to prevention. The following comment was obtained " The premise involved in fire was a domestic premise and therefore not in scope for the RBIP. The flat in question was not known to CFRS prevention or adult social care. Investigations are still on going so I can't comment further on whether there have been any fire safety breaches".






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's reporting management system Power BI is linked to the CFRMIS and pulls through relevant prevention and protection performance data based on a set of agreed KPIs for monitoring by the Strategic Leadership Team. Some of the KPIs measured include Number of Inspections, Number of Incidents and Number of Home Fire Safety Visits. This was confirmed to be undertaken monthly.
-  Prevention data was confirmed to be quality checked as the data is being uploaded to the system against specified criteria, i.e. checking for duplicate data and on a monthly basis by the Community Safety Team Lead, reviewing data inputted on CFRMIS, checking outstanding home visits that have yet to be completed within the timescales and referrals that are yet to be allocated including checking for missing information/data. A spreadsheet is maintained that shows on a monthly basis how many visits are undertaken by each Community Safety Advisor including the Watches to ascertain whether they are in line with the target sets.
-  The Protection Team have a quality assurance process in place to ensure that fire safety inspections/ audits including data received from RBIP and those included within CFRMIS are in line with guidance from the relevant legislation, i.e. Fire Safety Order, including procedural guidance. The checks undertaken include reviewing CFRMIS and identifying a premise where the relevant member of the Protection Team has visited in the last six months that was subject to formal enforcement action, examining entries made into CFRMIS including reviewing letters and paragraphs that were used in collating subsequent letters. This is aided by following a set of questions within specified guidance and further examining sources of information and systems which include CFRMIS and RBIP. Once completed, feedback is provided to the relevant staff including further actions if required and details forwarded to the Group Manager, with assurance checks saved within SharePoint. A Fire Protection Quality Assurance Policy and Fire Protection Competence Assessment document is in place that guides this process.

Other Findings



A briefing note on the RBIP Recovery Plan was presented to SLT. The report confirmed the number of premises that fall within the Fire Safety Order 2005 detailing plans to complete audit of all the high-risk premises over a three-year period until October 2024. It stated that as of June 2024 there were 534 high risk audits outstanding on CFRMIS from October 2021 and that they included 52 ceased premises making the true number 482. Across the four areas where the Service covers, Workington was seen to have the highest number of outstanding audits (144) at the time the report to SLT was being made. To clear the backlog and to meet the current RBIP, targets were revised per inspector from October 2024, and alternative measures being looked at which include, upgrading the system to help with efficiency minimising the use of paper, recruitment of additional staff to help with administrative tasks and utilising partners i.e. Local Authorities to help identify fire safety issues and the possibility of increasing the RBIP timeframe to March 2025. Discussions with management confirmed the current RBIP will no longer be extended to March 2025 and that any audits not completed from the current one will be priority in January 2025 before the high-risk premises in the 2025-2028 RBIP are considered.



The RBIP for 2025-2028 has built in controls to ensure data accuracy and to minimise data corruption.



The Service's Website contains information on safety at home encouraging members of the public to complete an online home fire safety check which directs them to the Safelincs website and further provides email address and telephone number for the members of the public to contact the Service where they have safety queries.



The Service has appointed a Community Safety Coordinator following completion of a recruitment campaign to start in January. This role has responsibility for ensuring prevention data received from various sources is imported into the CFRMIS.



The Service is working towards ensuring that its referral priority criteria is in line with Safelincs. The referral priority criteria within Safelincs are automated and rates referral based on a set of automated criteria.



There are a number of quality assurance checks and guidance documents in place to ensure that relevant fire protection and prevention staff are carrying their duties in line with specified guidance and relevant legislation. There are several policies in place underpinning the Protection Strategy and the Prevention Strategy.



A report was made to the Strategic Leadership Team (SLT) on 8th October 2024 to consider options regarding provision of out of hour fire protection support for the service. Risk and benefits to each of the options/recommendations including financial implications were clearly laid out allowing SLT to make an informed decision. Other areas covered within the report include Delivery and Resources, People Management and impact on staffing, and how the proposals contribute to the delivery of the Service's Objectives and CRMP. A review of the meeting minutes confirmed that SLT agreed to one of the options which was that operational members of the team provided the out of hours cover on a trial basis.

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:	8 th September 2024	15 th September 2024
Draft Report:	18 th January 2025	21 st January 2025
Final Report:	22 nd January 2025	



Cumbria Fire and Rescue

Compliance Review of Performance Management

January 2025

Final



Executive Summary

OVERALL ASSESSMENT







ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) encourages Fire and Rescue Services to independently assess and to report on the effectiveness and efficiency of their Service in the public interest and to support evidenced based decisions.



SCOPE

The review considered the arrangements for providing assurance to the PFCC and senior management through the use of Key Performance Indicators and the systems that are used to track and manage the attainment of these targets. The scope of the review did not include consideration of the accuracy or completeness of all reports presented to the panels/groups or the appropriateness of all decisions taken.

KEY STRATEGIC FINDINGS

-  The Service has established a performance framework and scorecard that clearly defines how performance is monitored and reported.
-  Whilst it could be confirmed that an audit trail was maintained for nine of the ten Key Performance Indicators (KPIs) tested, in one case material information to support the calculation could not be obtained.
-  The Senior Management Team and the PCCC are provided with sufficient details on performance allowing for scrutiny on non-performing areas of the business.
-  The Strategic KPIs and their targets for 2024/2025 were not evidenced to have been agreed by the Senior Leadership Team.

GOOD PRACTICE IDENTIFIED

-  The Service's performance indicators are derived based on data and information received from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) reports and Key Performance Indicators.
-  Non-performing areas are appropriately scrutinised, and a "deep dive" analysis is completed and submitted as a separate appendix included within the report.

ACTION POINTS

Urgent	Important	Routine	Operational
0	3	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 a Performance Management Framework relating to the period 2024-2025 which sets out the arrangements for monitoring performance and how the information gathered helps with change and improvement whilst also ensuring that the Service delivers on its objectives. The Service's Performance Management Framework includes the Service's performance measures for 2024/25 and frequency on reporting on the measures and is structured around the performance improvement cycle 'Plan, Do, Study and Act'. It is understood that these four phases are a continuous cycle that helps the Service ask the right questions while generating accurate information to support evidence-based decision making including promoting learning and organisational improvement. The performance measures have been developed to align with the priorities of the Fire and National Framework for England and HMICFRS requirements. The Performance Management Framework is supported by a scorecard that lists all of the Service's KPIs, targets and reporting frequency. Whilst it was stated that the Service's Performance Management Framework was approved by the Senior Leadership Team in January 2024, this could not be evidenced.	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.	2	Agreed. The PMF will be signed off at both SLT and Exec Board.	30/04/2025	Head of Safety and Assurance

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	The Service's Risk Register was reviewed. It was identified that there is no risk relating to the monitoring of performance through Key Performance Indicators. as If the methodologies used in monitoring the KPIs fail, the Service will be unable to accurately measure performance which supports evidenced based decisions.	The risk related to the monitoring of performance through Key Performance Indicators be identified on the Service's Risk Register.	2	<i>To be discussed with Transformation Lead to assess Validity.</i>	31/01/2025	<i>Head of Safety and Assurance</i>

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Testing of 10 of the 23 KPIs reported to the Senior Leadership Team (SLT) in July 2024 confirmed reasonably accurate calculations in nine out of the ten cases. In the tenth case, this calculation could not be determined. The timeframe used to determine whether the Service was in line with legislation based on the KPI tested which was "percentage of building regulations completed within timeframe" could not be ascertained and easily obtained. Each of the nine KPIs calculated was validated to source, and in two cases it was identified, there were no set targets. Minor differences were seen during the testing calculation, and this was attributed to the difference in timing to when the data sampled and tested was reported to SLT and the full month data sets received during testing calculation. Three of the KPIs were seen to be below the target set however as two of these performances were within 5%, they were within tolerance level, with appropriate monitoring activities in place to identify any patterns for further investigation, if no further improvements are seen. For the target that was not found to be within tolerance level, management confirmed discussions were held with the relevant managers and commentaries were provided with action plans in place.	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.	2	Agreed. <i>Measures to be taken to ensure that Metadata is available for each indicator. Specific discussion around Protection indicator required.</i>	31/03/2025	Head of Safety and Assurance

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
Ade Kosoko	Principal Auditor	Ade.Kosoko@tiaa.co.uk	07779031139
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Mark Clement	Head of Safety and Assurance
Justyna Zmuda	Senior Analyst

Exit Meeting Date	17/12/2024
Attendees	Mark Clement
SLT Lead Sponsor Comment	I am very pleased with this report, it demonstrates the hard work that has gone into developing a performance framework in Cumbria.
Chief Fire Officer Comment	The audit recommendations align with recent SLT discussions regarding the reporting of performance and reviewing KPIs. Embedding quarterly reporting of the completion of audit recommendations has been included in SLT's forward work plan. PDR Hancock
Considered for Risk Escalation	Nothing considered for escalation.

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.	Partially in place	2	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	3	-

Other Findings

- 

The Head of Safety and Assurance has lead responsibility for the overall monitoring of the Service's Performance Management Framework (PMF) and performance measures including ensuring the performance measures are reported to the relevant authority in a timely manner. This role is supported by a Senior Analyst and other relevant members of staff as appropriate i.e. Heads of Departments. The PMF lists the roles and responsibilities of the relevant authorities i.e. the Joint Audit Committee in relation to performance management.
- 

The Service's Risk Register was reviewed. It was identified that there is no risk relating to performance monitoring/ management. The PMF however states that the "scrutiny of performance is provided through meetings at the Strategic Boards, Audit Committee but also at the Senior Leadership Team meeting and Performance Group chaired by the Head of Safety and Assurance". These are intended to identify strengths, areas for improvement, risk and opportunities to ensure integration into the Service's planning and performance arrangements.
- 

Discussions with the Head of Safety and Assurance confirmed that the Chief Fire Officer and the PFCC hold monthly meetings to discuss performance across the Service including areas that are non-performing. These are further discussed with the Senior Leadership Team monthly and with the PFCC through the Executive Board quarterly.

Other Findings



Following the structural change in 2023, the Service reviewed its Performance Management Framework and performance measures. This was to ensure that the performance measures aligned against the priorities of the Fire and National Framework for England and His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) requirements. It was identified that the approach taken in developing the new performance measures allows a simplified reporting format to better assess performance and for this to be easily understood. This also allows for the easy identification of non-performing areas. Where there are non-performing areas, it was noted a "deep dive" analysis is completed and submitted as a separate appendix included within the report. It was further confirmed that in the development of the 2024/2025 performance measures that comparisons were made against other Services that have been rated "good" having been through inspection by the HMICFRS.



There are 23 Strategic KPIs within the Service split across the different service areas. The KPIs are monitored and reported through the Power BI Dashboard. It was confirmed that the dashboard draws information from several sources i.e. CFRMIS system and some which need to be updated manually. The Performance Team collates and collects this data and analyses the information against each KPI. Performance against the target is then calculated using five ratings: Green which indicates performance on target; Dark Green which indicates Performance 10% better than target; Amber which indicates 5% off target; Red indicating performance between 5% and 10% off target; and Dark Red indicating performance 10% worse than target. Management confirmed that sometimes figures currently on the Power BI Dashboard may differ slightly to what has been reported as the data will always show the most current performance after updating. It was confirmed that in some circumstances the snapshot of the data is provided relatively early in the month due to scheduled meetings which may in turn impact some of the figures if some incidents are recorded later during the month. It is understood that the Power BI Dashboard is accessible to SLT, and relevant staff and they are able to view the most up to date performance information at any time.











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 PFCC, with the Chief Fire Officer, consider latest performance information from the Service through quarterly reports provided. In a similar fashion, the SLT within the Service are also provided this information monthly. A copy of the SLT dashboard report for July 2024 was reviewed during the audit. This report provided SLT with performance information relating to the agreed metrics. It was confirmed where there are areas that are significantly falling below targets set, plans are put in place to align them to target.
-  The Service receives requests for substantial data returns from HMICFRS twice yearly. It was confirmed this information is made available to the Inspectors and English Fire and Rescue Services using their online portals. Action plans from reviews carried out by HMICFRS are taken into consideration when setting KPIs and associated targets.
-  A target setting methodology is in place. This details the methodology used in obtaining data and how the targets are set. In terms of managing performance, it lists out the process including how performance is considered against target and investigated by the Performance Group who then in the case of non-compliance will request a plan of action.
-  The Performance Team provides information to SLT on the data sources used to obtain data including whether the data is automatically or manually updated. There is also a "Metadata" tab within the dashboard that shows how the KPIs are calculated.
-  The Service has developed sets of KPIs in line with areas of improvement/action plans from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) reports and KPIs.
-  Performance reporting is being improved upon through the provision of management information at every level and through the further implementation of Power BI.
-  The performance against the full Service Delivery Plan is reported to Senior Leadership Team on a quarterly basis. This may then result in further action being taken to consider and report back on improving performance against indicators or objectives.
-  In January of each year as part of the plan, the Performance Team and data owners review all the Key Performance Indicators and consider whether they should be retained in the Service Delivery Plan for the following year, amended or deleted and whether new indicators are required. Once the required indicators are agreed the process of setting targets is followed.

Scope and Limitations of the Review

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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.

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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:	29 th August 2024	5 th September 2024
Draft Report:	13 th January 2025	21 st January 2025
Final Report:	22 nd January 2025	



Cumbria Fire and Rescue

Assurance Review of HR Recruitment and Retention

January 2025

Final



Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There is a risk that CFRS does not have the workforce capacity or skills to deliver the service and meet its duties by lack of adequate succession planning.

SCOPE

The review considered the arrangements for the recruitment of staff including identification of need, approval of posts, shortlisting, interviews and offer of employment. The review also appraised the activities undertaken by the Service to retain staff.

KEY STRATEGIC FINDINGS



The Service has a number of policies that direct the expected process for staff recruitment as well as policies that help with the retention of staff. These policies are from Cumbria County Council and the Service is therefore drafting new policies tailored specifically to CFRS.



There is currently no formalised training in place for recruitment. HR has in the interim run a presentation on unconscious bias and general practice however there is no follow up to ensure that staff have understood the information. A new e-learning module was being developed at the time of audit fieldwork.



Testing found that the Shortlisting and Interview Panels have not been setting shortlist benchmark scores or providing completed interview notes despite spot checks being in place.

GOOD PRACTICE IDENTIFIED



Strong staff retention policies focused on improving staff member wellbeing within the service are in place.

ACTION POINTS

Urgent	Important	Routine	Operational
0	4	1	1

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	<p>Discussions with the Resourcing, Talent and Wellbeing Lead confirmed that there is currently no formal training in place for staff conducting interviews. Prior to the Service separating from the local authority there was a recruitment e-learning module in place however this was deemed not fit for purpose as it was heavily focused on the corporate approach and not applicable to the operational side of CFRS.</p> <p>The team has confirmed there is an intention to create an e-learning training module. This will be developed by the Learning and Development department. A completion date could not be confirmed during the audit.</p> <p>Failure to provide guidance to managers can lead to poor and/or non-compliant practice and error. HR did confirm that there had been examples of inconsistency in the recruiting process recently.</p>	Recruitment training for management be created and approved as soon as practicable.	2	<p><i>The People and Talent Team will complete a Training Needs Analysis for recruiting managers as part of their 2025 delivery plan.</i></p> <p><i>Training for year 2025/26 will be mandatory for all identified staff to bring the organisation up to an acceptable minimum standard.</i></p> <p><i>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.</i></p>	<p>01/04/25</p> <p>01/09/25</p> <p>01/09/25</p>	Resource, Talent and Wellbeing lead

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>Staff leavers are asked to complete an exit interview form when returning any equipment to the Service. This form is completed with the leaver's line manager, which may influence the responses, particularly in the section related to management.</p> <p>An independent approach is required to ensure open and constructive feedback can be obtained which is not influenced by the presence of a line manager who the leaver may have feedback on. It is therefore recommended that the form be completed separately and submitted to a neutral party, such as HR.</p> <p>The Resourcing, Talent and Wellbeing Lead confirmed that completion rates are low overall. Within the last six months there have been 27 leavers and only 4 interviews have been completed (14.81%). The low response rate may stem from staff not wanting to discuss their experience with their managers directly.</p> <p>The exit interview itself, by design, is well-balanced, providing opportunities for clarifying statements and offering both positive and negative response options. It was also noted that the document till contains Cumbria County Council branding and therefore requires updating.</p>	Exit interviews be held by another party, such as HR, independent to the leaver's line manager.	2	<p><i>The exit interview process will be reviewed to ensure it is 'fit for purpose' and asks the right questions.</i></p> <p><i>The new arrangements will be communicated across the Service and a hard launch completed.</i></p> <p><i>Monitoring arrangements will be put in place to:</i></p> <p><i>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).</i></p> <p><i>2 – Increase the number of exit interviews. Ensuring that completion rates are reported to the Workforce Development Group.</i></p>	<p>01/05/25</p> <p>01/06/25</p> <p>31/03/26</p>	Resource, Talent and Wellbeing lead

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>Sample testing of shortlisting aimed to establish that the Service was retaining evidence of their shortlisted candidates, that benchmark scores were set, and that commentary/candidates' assessments were conducted. It was confirmed that shortlist data was retained for 10 of the 14 roles sampled and commentary was evidenced for 8 of those 10. Discussions with the Resourcing, Talent and Wellbeing Lead confirmed that the missing data could not be located within the HR folders.</p> <p>It was also confirmed in testing that only five of the 14 roles had shortlist benchmarking in place, when this should have been applicable in all cases.</p> <p>HR spot checks are carried out to ensure compliance, but the sample selected had not been picked up in these spot checks.</p>	Shortlist Panels be reminded of the requirement to set a benchmark.	2	<p>Complete.</p> <p>Added to Policy Guidance and Shortlisting spreadsheet.</p>	Complete	Resource, Talent and Wellbeing lead

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	<p>Interview notes could only be evidenced for five of the 14 cases sampled. Six interview notes were stored in paper copy and not retained by the Resourcing Team and three interviews did not have any documentation at all.</p> <p>For the interviews that were evidenced scores were largely consistent and commentary was provided. It was identified that three of the interviews only had one panel member's notes and HR confirmed that they have requested the other copies as they were not retained on file. This issue was flagged in the Services recent Equality, Diversity and Inclusion audit and a recommendation was made to look at digitising the interview process so that the Resourcing Team were not reliant on managers submitting their notes. This is currently being considered by the Service, however in the interim checks are required to ensure all recruitment exercises are supported by adequate interview notes and assessment.</p>	Checks be undertaken to ensure interview notes are recorded and retained for all interviews held.	2	<p><i>Complete.</i></p> <p><i>Assurance checks by resourcing and recruitment team will continue into 2025.</i></p>	<i>Complete</i>	<i>Complete</i>

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	There were 14 positions created and filled within the last 12 months and all were selected for testing. The audit aimed to establish that each role had evidence of Authority to Hire, an Allocation form, Job Specification and Advert present for each position. Testing confirmed that all positions had a job specification evident and a matching advert. However, five Authority to Hire forms were missing as well as two allocation forms that were not retained. Six allocation forms are held with the Council as the roles were created with them prior to the Service splitting from them and these could not be evidenced. Discussions with the Resourcing, Talent and Wellbeing Lead confirmed that these documents were either not chased or saved by the HR admin team.	The requirement for retaining recruitment documentation be included in staff training and a checklist be devised to ensure supporting documentation is held in all cases.	3	<i>Complete. New policy and guidance supports this recommendation. Tracker created and checklist available.</i>	<i>Complete</i>	<i>Resource, Talent and Wellbeing lead</i>

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	Whilst the exit interview form is sufficient for most roles within the service there is a lack of questions related to team/organisational culture. It is important to have additional avenues to identify possible issues within the team. It was noted during the audit that the Service is considering a new approach that will include questions on culture and relationships.	Continue with the development of the new exit interview questions with consideration of culture and working relationships.	<i>To be delivered as part of the policy review to ensure exit interview questions and data captured is fit for purpose. Will aim to meet the same deadline as recommendation 2 above.</i>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
James Back	Senior Auditor	James.Back@tiaa.co.uk	07814581890
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Kristine Ward	Head of People and Talent
Orlanda Wright	Resourcing, Talent and Wellbeing Lead

Exit Meeting Date	6 th September 2024
Attendees	Kristine Ward – Head of People and Talent Orlanda Wright – Resourcing, Talent and Wellbeing Lead

SLT Lead Sponsor Comment	The report has identified areas for improvement that are either partially complete or yet to be started. These actions will form part of the R, T & W plan on a page for 2025 and signed off by ACFO Seel.
Chief Fire Officer Comment	Findings and recommendations will be included in the review of the people and talent function being undertaken by ACFO Seel. Implementation of the recommendations will be monitored by SLT at its quarterly review schedule. PDR Hancock
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, & 2	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	3, 4, & 5	-

Other Findings

- 

Following the split from Cumbria County Council, the service is currently utilising the Authority's policies for recruitment and retention in the interim whilst new and more streamlined policies are created. The main policy for recruitment is the HR guidance document Recruitment, Appointment and Induction document which was last updated in July 2021 and outlines the expected procedure for recruiting staff from the advertising process up to probation and appraisals.
- 

There are multiple teams who are involved in the recruitment process across the Service. Operationally, roles up to Watch Managers are overseen by the Workforce Development Group, and any positions above this are overseen by the Senior Leadership Team (SLT). For corporate roles the hiring manager is responsible for the process with assistance from HR whilst senior roles such as departmental heads again fall under SLT.
- 

Should a vacancy arise, it is the responsibility of the Recruiting Managers to consider all resourcing options when filling that vacancy as set out in the Recruitment, Appointment and Induction Procedure. The Recruitment guidance document defines the approval levels required to be considered by recruiting managers. Internal recruitment can be approved by the Directorate Management Team (DMT). External recruitment can also be approved by DMT other than where the vacancy is over Grade 15, which requires authorisation of the Chief Executive. Alternative cases where external recruitment must be authorised by the Chief Executive are also expressed, such as where an internal recruitment process fails to secure a suitable candidate.

Other Findings



The Service uses a number of different avenues to advertise positions such as their own website and the National Fire Chiefs Council (NFCC) website and various forms of social media. There were three job opportunities advertised on the Service's website at the time of audit fieldwork. The adverts gave a good overview of the job role and the required characteristics and job responsibilities without using any language that would deter all potential candidates. Job postings had an in-depth job description which is an agreed template and contained a link to provide more details. There were no listings on the NFCC website for the area covered by the Service at the time of review.



The guidance pertaining to the shortlisting of applicants is adequate and detailed within the Recruitment Guidance and Templates. It is advised that that the panel agree a benchmark score that applicants must achieve to be shortlisted, with individual panel members scoring applications based on set criteria. Additionally, the guidance discusses the importance of being a Disabled People Employer. It is explicit that where a disabled applicant sufficiently meets the essential criteria of the job role they must be invited for an interview. Where applicants are successful in obtaining an invitation to interview, their shortlisting score is no longer referred to for equality purposes.



Within the Recruitment Guidance and Templates document there is a section that details the selection of the interview panel. The process states that where possible there should be a balance of gender and that if a member of the panel is related to or is a close friend of an applicant, they must inform the Chair and stand down until the process is completed.



The Service has a number of policies and procedures that allow employees to have a better work-life balance. Some examples are, Menopause Policy, Carers in the Workplace Policy and Family Leave Policy. These policies account for different types of leave as well as changes to their working patterns, career breaks and access to different equipment or uniform. Each policy clearly outlines the allowances made to the employees as well as the responsibility of the Service to provide these. Each document provides links to useful information or assistance relevant to the circumstances covered in the policy. The inclusion of these policies gives employees access to a number of benefits relating to supplementary leave allowances, entitlements, and working patterns that would encourage them to stay part of the service. For example, employees with a disability have access to disability leave in addition to normal leave, or people suffering from menopause can access uniform that doesn't exacerbate symptoms as well as changes to working duties or patterns.



The Service has identified on their risk register that "There is a risk that CFRS does not have the workforce capacity or skills to deliver the service and meet its duties by lack of adequate succession planning". Risk scores have been set as well as details of current mitigating controls and planned mitigations due.



The most recently completed staff survey, conducted in December/January 2023, was provided during the audit. The survey highlighted specific areas of concern, including communication gaps, insufficient recognition, and inconsistencies in management support. Concerns are being addressed and a new survey is currently out to assess the impact of these changes. Results were pending at the time of audit fieldwork.



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.	Out of scope	-	-

Other Findings



There are two types of Senior Leadership Team meetings, formal meetings held every two months and informal weekly meetings on Tuesday mornings. While recruitment is not always discussed due to the low number of roles in the last 12 months, HR does have a 45-minute slot where any concerns or updates can be discussed. The informal weekly meetings focus on recruitment campaigns, HR matters, and retention issues are addressed in both meeting forums.

A new starters and leavers report is shared with select SLT members. The most recent SLT minutes were provided which confirmed that updates were provided on Equality, Diversity and Inclusion as well as an update from the Head of People and Talent.

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.

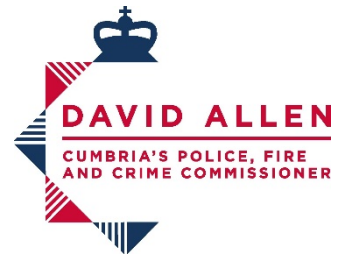
Acknowledgement

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:	14 th August 2024	14 th August 2024
Draft Report:	20 th September 2024	21 st January 2025
Final Report:	22 nd January 2025	



Grant Thornton UK LLP
Landmark
St Peter's Square
1 Oxford Street
Manchester
M1 4PB

In case of enquiry please
contact: Mrs P Zutic
Tel: 01768 217734
Email: commissioner@cumbria-pcc.gov.uk
www.cumbria-pcc.gov.uk

4 February 2025

Dear Grant Thornton UK LLP

Cumbria Commissioner Fire and Rescue Authority
Financial Statements for the year ended 31 March 2024

This representation letter is provided in connection with the audit of the financial statements of Cumbria Commissioner Fire and Rescue Authority for the year ended 31 March 2024.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include land and buildings valuations, depreciation, valuation of defined net pension fund liabilities, fair value estimates, provisions and accruals. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to

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achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the Authority has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. The Authority's financial statements are free from material misstatements, misclassifications and disclosure changes and misstatements, including omissions.
- xi. The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the Authority's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Authority means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements;
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the Authority's system of internal control has not identified any events or conditions relevant to going concern.
- xv. We believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements.
- xvi. The Authority has complied with all aspects of ring-fenced grants that could have a material effect on the Authority's financial statements in the event of non-compliance.

Information Provided

- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.

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- xviii. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.
- xix. On 30 September 2024 parliament approved the Accounts and Audit (Amendment) Regulations 2024. These Regulations set a publication date for financial statements in respect of 2023/24 of 28 February 2025. The new National Audit Office Code which was approved on 14 November 2024 also requires that where auditors are unable to conclude their work, they should issue either a qualified audit opinion or a disclaimer of opinion by this date, known as the 'statutory backstop date'. It has not been possible to provide you with the all the required information for you to complete your audit for year ending 31 March 2024 by the statutory backstop date. This includes the following:
- a. providing you with:
 - i. access to all information of which we are aware that is relevant to the preparation of the Authority's financial statements such as records, documentation and other matters;
 - ii. additional information that you have requested from us for the purpose of your audit; and
 - iii. access to persons within the Authority via remote arrangements from whom you determined it necessary to obtain audit evidence.
 - b. communicating to you all deficiencies in internal control of which management is aware.
 - c. disclosing to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - d. disclosing to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority and involves:
 - i. management;
 - ii. employees who have significant roles in internal control; or
 - iii. others where the fraud could have a material effect on the financial statements.
 - e. disclosing to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
 - f. disclosing to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
 - g. disclosing to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xx. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxi. The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the Authority's financial statements.

Approval

The approval of this letter of representation was minuted by the Authority's Joint Audit Committee at its meeting on 4 February 2025.

Tel No: 01768 217734

Email: commissioner@cumbria-pcc.gov.uk

www.cumbria-pcc.gov.uk

Yours faithfully

Name...Steven Tickner.....

Position.....Chief Finance Officer.....

Date04/02/2025.....

Name.....Gill Shearer.....

Position...Chief Executive (Monitoring Officer).....

Date.....04/02/2025.....

Signed on behalf of the Authority



4 February 2025

Police Fire and Crime Commissioner for Cumbria
 Chief Fire Officer
 Cumbria Commissioner Fire and Rescue Authority
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 Penrith
 CA10 2AU

Grant Thornton UK LLP
 Landmark
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Dear Mr Allen and Mr Hancock

Cumbria Commissioner Fire and Rescue Authority: Conclusion of the audit for 2023/24 - letter to those charged with governance on the application of the local authority backstop 2023/24

As you will be aware, on 5 September 2024 parliament approved the Accounts and Audit (Amendment) Regulations 2024. These Regulations set a publication date for financial statements up to and including 2022/23 by 13 December 2024, and for audit year 2023/24 by 28 February 2025. The new National Audit Office Code which was approved on 14 November 2024 also requires that auditors should issue their audit report in time for the relevant authority to publish its accounts by the specified date in those Regulations. Where audit work is not concluded, this will result in either a qualification or disclaimer of opinion.

As discussed with your Chief Finance Officer, and for reasons which I set out in more detail below, it will not be possible for us to complete our audit for 2023/24 by the statutory backstop date. We therefore propose to issue a disclaimer of our audit opinion. I attach a draft copy of this disclaimer for the attention of the Joint Audit Committee.

We are required under Auditing Standards to report certain matters to the Joint Audit Committee, including our responsibilities as auditor, the scope of the audit, independence, audit fees and any matters arising from the audit. I set out more details on the audit below. Information regarding our responsibilities, the scope of the audit and fees are included in the Appendix.

Outcome of our audit for 2023/24 - Disclaimer of the opinion on the financial statements

Unfortunately for reasons set out below, it will not be possible for us to undertake sufficient work to support an audit opinion by the statutory deadline of 28 February 2025. This means that the limitations of scope imposed by the backstop are pervasive and therefore we have been unable to form an opinion on the financial statements by the due date. We therefore plan to issue a disclaimer of the audit opinion. We have attached the draft wording of our Audit Report for your information.

We consider that there will not be sufficient time to conclude our work in advance of the 28 February 2025 backstop deadline, given that draft financial statements were not published until 15 January 2025.

Outcome of this year's audit - Value for Money work and other work under the National Audit Office Code of Audit Practice

We undertook our Value for Money work in August – December 2024 and have reported the outcome in our draft Annual Audit Report of 4 February 2025. The key findings include that we identified a significant weaknesses in the Authority's governance arrangements. This was in relation to cyber security and disaster recovery.

Chartered Accountants

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We are also required to report by exception if we have applied any of our statutory powers or duties.

We have nothing to report in respect of the above.

Independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers and network firms). In this context, we confirm that there are no significant facts or matters that impact on our independence matters as auditors that we are required or wish to draw your attention and consider that an objective reasonable and informed third party would take the same view.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Management letter of representation

We have asked management to provide a letter of representation in respect of the financial statements for 2023/24. This will be tabled as a separate agenda item.

Looking ahead

The circumstances resulting in the application of the local authority backstop are clearly extremely unusual. The government has signalled its intent that where backstops have been applied, local authorities and their auditors work together to recover the position over subsequent years. We will follow relevant guidance including from the NAO and the FRC to work with you over the coming year, as we seek to rebuild audit assurance.

Yours sincerely

Michael Green

For Grant Thornton UK LLP

cc. Chief Finance Officer

Attachments: Draft Disclaimer of Opinion

Appendix

Responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Cumbria Commissioner Fire and Rescue Authority. We draw your attention to both of these documents.

Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Joint Audit committee); and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or the Joint Audit Committee of its responsibilities. It is the responsibility of the authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the authority's business and is risk based.

Audit Plan

We issued an Audit Plan on 29 August 2024. In our plan we identified the following issues as significant audit risks:

- Improper revenue recognition (rebutted)
- Risk of fraud related to expenditure recognition
- Management over-ride of controls
- Closing valuation of land and buildings
- Valuation of pension net asset/liability position.

We have not identified any other significant risks since the date we issued our audit plan.

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

For 2023/24 we set a materiality level of £440,000 at the audit planning stage. Following receipt of the draft financial statements, this was revised to £378,000 based on application of the same principles.

Key financial reporting and audit issues identified during the audit

As we have not undertaken any detailed work in respect of this year's financial statements audit, there are no issues we need to draw to your attention.

Going Concern

As auditors, we are required to obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern (ISA (UK) 570).

In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector.

Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:

- the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities
- for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report.

Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by a local authority meets this criteria, and so where undertaking work on your audit, we would normally expect to apply the continued provision of service approach. In doing so, we would consider and evaluate:

- the nature of the authority and the environment in which it operates
- the authority's financial reporting framework
- the authority's system of internal control for identifying events or conditions relevant to going concern
- management's going concern assessment.

As we have been unable to form an opinion on the financial statements, we are unable to draw a conclusion in this area.

Design effectiveness of internal controls

Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we will report these to management.

We have nothing to report in respect of the above.

Other matters which we are required to report on to those charged with governance

We are required to confirm the following:

- We have not been made aware of any incidents of fraud in the period and no issues have been identified during the course of our audit procedures.
- We are not aware of any related party transactions which have not been disclosed.
- We are not aware of any significant incidences of non-compliance with applicable laws and regulations.

Audit fees and non audit fees

PSAA set a scale fee for this year's audit of £100,859. Given the unusual circumstances of the backstop, we are awaiting a determination from PSAA as to the appropriate fee to be charged for this audit year.

No non-audit services were provided.

Independent auditor's report to Cumbria Commissioner Fire and Rescue Authority

Report on the audit of the financial statements

Disclaimer of opinion

We were engaged to audit the financial statements of Cumbria Commissioner Fire and Rescue Authority (the 'Authority') for the year ended 31 March 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

We do not express an opinion on the accompanying financial statements of the Authority. Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

The Accounts and Audit (Amendment) Regulations 2024 ('the Regulations') require the Authority to publish audited financial statements for the year ended 31 March 2024 by 28 February 2025 ('the backstop date'). The backstop date has been put in law with the purpose of clearing the backlog of historical financial statements. We have not been able to obtain sufficient appropriate audit evidence by the backstop date to conclude that the Authority's financial statements for the year ended 31 March 2024 as a whole are free from material misstatement.

In addition, the Authority was established on 1 April 2023 from the former Cumbria County Council, which was dissolved and disaggregated on this date (the 'dissolution date'). This disaggregation provided the Authority with a share of the former Council's balances as at the dissolution date. We have not been able to obtain sufficient appropriate audit evidence over these amounts as at 1 April 2023 and 31 March 2024, by the backstop date.

We have therefore issued a disclaimer of opinion on the financial statements. This enables the Authority to comply with the requirement in the Regulations that they publish audited financial statements for the year ended 31 March 2024 by the backstop date. We have concluded that the possible effects on the financial statements of undetected misstatements arising from these matters could be both material and pervasive.

Other information we are required to report on by exception under the Code of Audit Practice

Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have been unable to consider whether the Annual Governance Statement does not comply with 'delivering good governance in Local Government Framework 2016 Edition' published by CIPFA and SOLACE 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.

Opinion on other matters required by the Code of Audit Practice

The Chief Finance Officer is responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the Authority's financial statements and our auditor's report thereon. Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have been unable to form an opinion, whether based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Authority gained through our work in relation to the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources, whether the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Authority and the Chief Finance Officer

As explained more fully in the Statement of Responsibilities set out on page 14, the Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes 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 2023/24, for being satisfied that they give a true and fair view, and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Authority without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the Authority's financial statements in accordance with International Standards on Auditing (UK) and to issue an auditor's report. However, because of the matters described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on those financial statements.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The audit was defective in its ability to detect irregularities, including fraud, on the basis that we were unable to obtain sufficient appropriate audit evidence due to the matters described in the basis for disclaimer of opinion section of our report.

Report on other legal and regulatory requirements – the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

We have nothing to report in respect of the above matter except on 4 February 2025 we identified a significant weakness in the Authority’s governance arrangements. This was in relation to cyber security and disaster recovery. We recommended that the Authority improve arrangements for cyber security and disaster recovery by:

- developing a Corporate IT Disaster Recovery Plan that should be documented and approved by the Senior Leadership Team. 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; and
- managing the Service Level Agreement 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.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor’s responsibilities for the review of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of ‘proper arrangements’. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

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

We document our understanding of the arrangements the Authority has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor’s Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements - Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for Cumbria Commissioner Fire and Rescue Authority for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed the work necessary in relation to consolidation returns, including Whole of Government Accounts (WGA), and the National Audit Office has concluded their work in respect of WGA for the year ended 31 March 2024. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2024.

Use of our report

This report is made solely to the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority as a body, for our audit work, for this report, or for the opinions we have formed.

Signature: **TO BE SIGNED**

Michael Green, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Manchester

Date: **TO BE DATED**