Due to the current heightened security level at all our premises, Members are reminded to wear their identity badges whilst attending meetings. Any visitors <u>must</u> produce photographic identification at Reception.

FIRE & RESCUE AUTHORITY SUMMONS

SOUTH WALES FIRE & RESCUE AUTHORITY

You are required to attend a meeting of the Finance, Audit and Performance Management Committee to be held on:

Monday, 24 July 2023 at 1030 hours

In person at South Wales Fire & Rescue Service Headquarters, Forest View Business Park, Llantrisant, CF72 8LX

or

Remotely via Microsoft Teams - https://bit.ly/FAPM-24-07-23

<u>Please ensure you join the meeting 15 minutes prior to meeting time</u>

**<u>Any issues please contact</u>
01443 232000 and ask for Member Services**

A G E N D A

1. Apologies for Absence

2. Declarations of Interest

    Members of the Fire & Rescue Authority are reminded of their personal responsibility to declare both orally and in writing any personal and/or prejudicial interest in respect of matters contained in this agenda in accordance with the provisions of the Local Government Act 2000, the Fire & Rescue Authority's Standing Orders and the Members Code of Conduct.

3. Chairperson's Announcements

Signature of Monitoring Officer:

MEMBERSHIP

Councillors:

J	Morgan	Blaenau Gwent
P	Ford	Bridgend
C	Wright	Caerphilly
B	Proctor	Cardiff
D	Isaac	Merthyr Tydfil
M	Powell	Monmouthshire
M	Al Nuaimi	Newport
G	Williams	Rhondda Cynon Taf
S	Evans	Torfaen
I	Buckley	Vale of Glamorgan

THIS PAGE IS INTENTIONALLY BLANK

SOUTH WALES FIRE & RESCUE AUTHORITY

**MINUTES OF THE FINANCE, AUDIT & PERFORMANCE
MANAGEMENT MEETING
HELD ON MONDAY 13 MARCH 2023 AT
IN MEETING ROOM 8 OR REMOTELY VIA STARLEAF**

26.   PRESENT:

Councillor	**Left**	
S Evans (Chair)		Torfaen
J Morgan (Deputy Chair)		Blaenau Gwent
I Buckley		Vale of Glamorgan
M Hughes		Bridgend
D Isaac		Merthyr Tydfil
M Al Nuaimi		Newport
D Parkin		Rhondda Cynon Taff
C Wright		Caerphilly

APOLOGIES:

M Powell	Monmouthshire
B Proctor	Cardiff
Mrs L Mullan	T/Head of Finance

ABSENT:

OFFICERS PRESENT:- ACO G Thomas – Monitoring Officer & Director of Corporate Services,   Mrs S Watkins – Deputy Monitoring Officer & Head of Corporate Support, , Mr C Barton – Treasurer, Ms J Sambell – Temp Senior Accountant, Mr C Williams – Head of ICT, Mr S Gourlay – TIAA Internal Auditor, AM C Hadfield – Temp Head of Risk Reduction, Mr C Rigby – Audit Wales Officer, Mr N Selwyn – Audit Wales Officer, Mr T Gilberts – ICT Manager, Mr R Alexander – Chair of Standards Committee (Observer), Ms L Townsend – Accountancy Technician (Observer), GM J Treherne – Group Manager, Operations Management Team (One item only)

The Chair extended a warm welcome to Ms Louise Townsend and Mr R Alexander, Chair of the Standards Committee, who were attending the meeting as observers.

27. DECLARATIONS OF INTEREST

All Members declared a personal non-prejudicial interest in each agenda item which affected their Authority.

The Chair declared a personal interest in any item which related to New Inn Fire Station.

The Chair and Deputy Chair both declared a personal interest as Members of the Gwent Public Service Board.

Councillor Isaac declared a personal interest as a Member of the Cwm Taf Public Service Board.

28. CHAIR'S ANNOUNCEMENTS

The Chair had no announcements to make.

29. MINUTES OF PREVIOUS MEETING

The minutes of the previous Finance, Audit & Performance Management meeting held on 5 December 2022, were received and accepted as a true record of proceedings.

30. REPORTS FOR DECISION

30.1 TREASURY MANAGEMENT STRATEGY 2023/2024

The Treasurer presented a report to recommend that Members approve the Authority's Annual Treasury Management Strategy.

RESOLVED THAT

Members agreed to note the following and recommended that the Fire Authority formally approve the itemised recommendations:-

- Regulatory changes and reporting impacts
- The Treasury Management Strategy Statement (TMSS)

- Capital Prudential Indicators and Minimum Revenue Provision (MRP) Policy
- Borrowing Policy and Treasury Indicators/limits
- Annual Investment Strategy (AIS)
- The Treasurer to update strategies/policies as necessary.

30.2 INTERNAL AUDIT PROGRAMME

The TIAA Internal Auditor presented a report which detailed the proposed Internal Audit Annual Plan 2023/2024 for Members approval.

RESOLVED THAT

Following discussion about the ability to amend the plan during the year, Members agreed to approve the Internal Audit Annual Plan for 2023/2024.

30.3 INTERNAL AUDITORS ANNUAL REPORT YEAR ENDING 31 MARCH 2023

The TIAA Internal Auditor presented a report which summarised the Internal Audit work that has been undertaken this year.

RESOLVED THAT

Members agreed to note the work and overall opinion of the Internal Auditors for the financial year 2022/2023.

30.4 REVENUE MONITORING REPORT 2022/23

The Temp Senior Accountant informed Members that the Revenue Monitoring Report provided details of the annual revenue budget and associated information for the year ending 31 March, 2023.

RESOLVED THAT

Following several questions relating to pay awards and income received, Members agreed to note the report and approved the content.

30.5 CAPITAL MONITROING REPORT 2022/23

The Temp Senior Accountant informed Members that the Capital Monitoring Report provided details of the capital budget, transactions to date and the forecast year end position for the year ending 31 March, 2023.

RESOLVED THAT

30.5.1   Members agreed to note the budget and progress of capital schemes, approved alterations identified in Appendix 1 attached to the report, and associated movements in funding.

30.5.2   Following a lengthy question and answer session, Officers agreed to provide Members with further background information on the cost of 'RTC Cutting/Rescue Tender Equipment', and to confirm how many Fire Stations required refurbishing due to the Equality Assessment that had been undertaken across all stations.

30.6 ANNUAL REPORT OF THE WORK OF THE FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

The Deputy Monitoring Officer presented Members with the draft annual report on the work of the Finance, Audit & Performance Management Committee for the Municipal Year 2022/2023.

RESOLVED THAT

Following consideration, Members agreed the content of the report prior to reporting to the Fire & Rescue Authority the summary of the workload carried out by the Finance, Audit & Performance Management Committee during the Municipal Year 2022/2023.

31.   REPORTS FOR INFORMATION

GM Treherne joined the meeting at 10:50 hrs to address any questions relating to the next item on the agenda.

31.1 HEALTH CHECK OF PRIORITY ACTIONS AND QUARTER 3 PROGRESS AGAINST THE STATUTORY PI'S

The ACO Corporate Services provided Members with a brief overview of the Priority Actions and Quarter 3 progress against the statutory PIs.

RESOLVED THAT

Following a question and answer session on concerns relating to the increase in false fire alarm calls, and crews attending Special Service Calls during periods of Industrial Action to assist other Emergency Services, Members agreed to note the presented report and its content.

GM Treherne withdrew from the meeting at 11:00 hrs.

31.2 PREPARATION, CERTIFICATION AND PUBLICATION OF THE ANNUAL STATUTORY STATEMENT OF ACCOUNTS 2022/23

The Treasurer and Audit Wales Officers informed Members that the presented report outlined changes to the 2022/23 Annual Statutory Statement of Account (the accounts) certification timelines and process, as advised by Audit Wales.

RESOLVED THAT

31.2.1   Following a question and answer session, Members agreed to note the delay of the certification and publication process of the 2022/23 Accounts.

31.2.2   Members agreed to note the statutory duty arising as a result of non-compliance.

31.2.3   Members agreed to note the changed Audit Wales approach to the 2022/23 audit due to International Auditing Standards..

31.2.4   Members agreed to note the increased cost of external audit service.

31.2.5   Members noted that a one-off meeting may be called to formally sign off and approve the Audited Accounts.

31.3 INTERNAL AUDIT PROGRESS REPORT & AUDIT ACTION UPDATE

The TIAA Internal Auditor presented a report which updated Members upon the progress being made against the Internal Audit Plan 2022/2023.

RESOLVED THAT

Members agreed to note the internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2022/2023.

31.4 DEPARTMENTAL RISK REGISTER REPORT

The Head of Corporate Support presented Members with an update report on the Departmental Risk Register.

RESOLVED THAT

Members agreed to note the update report on the Departmental Risk Register.

31.5 REGISTER OF GIFTS AND HOSPITALITY 2022

The Head of Corporate Support presented a report which provided Members with an overview of the gifts and hospitality recorded on the Register of Gifts and Hospitality for 2022.

RESOLVED THAT

Members agreed to note the contents of the Register of Gifts and Hospitality in line with Internal Audit recommendations.

32.   FORWARD WORK PROGRAMME

The Monitoring Officer reported that the Forward Work Programme for 2022/2023 was now complete, and he wished to thank Members and Officers for their contribution throughout the 2022/2023 Municipal Year.

RESOLVED THAT

Members agreed the content of the Forward Work Programme for 2022/2023 which was now complete.

The Chair also took the opportunity to thank Members and Officers for all their hard work and commitment throughout the 2022/2023 Municipal Year.

33. TO CONSIDER ANY ITEMS OF BUSINESS THAT THE CHAIR DEEMS URGENT (PART 1 OR 2)

There were no further items of business to consider that the Chair deemed urgent.

34. RESOLUTION TO EXCLUDE THE PRESS AND PUBLIC BY VIRTUE OF PARAGRAPHS 12 & 13 OF PART 4 OF SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 (AS AMENDED)

A resolution to exclude the press and public by virtue of Paragraphs 12 and 13 of Part 4 of Schedule 12A of the Local Government Act 1972 (as amended) was passed.

34.1 ICT CYBER SECURITY RESPONSE

The Head of ICT and ICT Manager delivered an electronic presentation to Members on 'ICT Cyber Security Response'.

RESOLVED THAT

Members thanked Officers for the informative overview and agreed to note the electronic presentation on 'ICT Cyber Security Response'.

THIS PAGE IS INTENTIONALLY BLANK

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE AUTHORITY   AGENDA ITEM NO 5
                                                                    24 JULY 2023

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF ASSISTANT CHIEF OFFICER CORPORATE SERVICES

REVENUE OUTTURN REPORT 2022/2023

THIS REPORT IS FOR DECISION

REPORT APPROVED BY ASSISTANT CHIEF OFFICER CORPORATE
SERVICES
REPORT PRESENTED BY TEMPORARY HEAD OF FINANCE,
PROCUREMENT & PROPERTY – LISA MULLAN

SUMMARY
Subject to the external audit process, this report outlines the revenue outturn
position for the financial year end 2022/23 and resultant impact on reserves.

RECOMMENDATIONS
The outturn position and consequent transfer to usable reserves of the revenue
surplus, is received and noted.

---

1. BACKGROUND

1.1   The objective of this report is to present Members with a summary of the
      revenue outturn for the year ending 31 March 2023 whilst noting that the
      statutory accounts are subject to external audit and to this end, a final
      position will not be definite until the audit process is complete.

1.2   Appendix 1 details the annual budget, summary transactions and variance
      analysis, i.e., over / underspend against budget.

1.3   Appendix 2 charts the outturn position and variances reported at each
      FAPM committee.

1.4   The reserve statement at Appendix 3 presents the year end movements
      and position.

1.5   Appendices 4 and 5 detail grant funded initiatives and the impact on
      revenue budgets. All grant related transactions have been incorporated
      into the revenue outturn position to present a full financial picture.

2. ISSUE / PROPOSAL

2.1   Monitoring reports throughout the year reported an overspend to FAPM committee. However, since 13 March FAPM, the final outturn position is an underspend of £105k.

2.2   The overall underspend comprises a £2.563 million overspend against employee budgets, £481k underspend on non-employee budgets, £1.628 million additional income and a further £559k of grant funding since initial budget setting.

2.3   The following narrative highlights the most significant changes since previous reporting.

2.3.1 EMPLOYEE COSTS - £215k increase in overspend

Salary costs have increased by £85k which includes an increase to pension of costs of £64k than previous forecast. This is due to actual contributions payable following the agreed pay award, and back pay, for grey book staff along with new members.

Travel and subsistence costs have seen an increase of £55k which is attributable to accommodation costs associated with training for planned industrial action.

Additional ill health retirement costs of £69k have also been incurred in the final outturn position.

2.3.2 PREMISES COSTS - £87k increase in underspend

A few planned repairs and maintenance projects were unable to complete before 31st March due to contractor delays and weather conditions. These will be completed during 2023/24 and is the main contributor with a £67k underspend in this area.

In consequence of business rate appeals, undertaken in 2017, £1.2 million was previously reported as being income to be receipted. Whereas, during 2022/23 there was a reduction of £41k in actual NNDR charges for the year with the remainder of the appeals being received as income.

A reduction in security charges of £11k due to a change in provider along with reduced mobile phone charges of £12k contribute to the increased underspend being reported along with £16k of externally funded related spend being carried forward into 2023/24.

These savings have been offset by an overall increase of £43k in energy costs due to rising energy costs than when the budget was initially submitted. In addition, cleaning costs increased by £20k due to wage inflation payable to the contractor and additional cleaning services on some sites.

2.3.3 TRAINING COSTS - £46k decrease in underspend

Training costs increased due to external funding initiatives and an increase in National Resilience training courses. This has been offset by additional grant income received and is as detailed in appendices 4 and 5.

2.3.4 **SUPPLIES AND SERVICES - £371k increase in underspend**

Several areas have reported underspends of varying degrees of significance as follows.

Equipment costs were £115k less than anticipated and this is attributable to supplier delays for the purchase of flash hoods. A £97k carry forward budget has been approved to fund this expenditure in 2023/24.

Uniform costs were £95k less than previously forecast due to both the amount of stock adjustments for kit received from both retirees and leavers within the year along with recruitment numbers for the last quarter being less than forecast.

£92k underspend of planned IT project work is attributable to a reduction of Support and Maintenance costs. This relates to planned charges for 2022/23 not to be incurred until 2023/24 along with a few licences no longer required.

Hydrant repair costs decreased by £38k as the amount of work completed before the end of the year was less than forecast.

Licensing costs of £17k were not spend due to several licences no longer required and Approved Driver Instructor (ADI) registration costs not required until April 2023.

These underspends along with a £52k reduction against planned purchases of furniture, are contributable to the underspend in this area. Offsetting this is an increase in spend against foam of £43k because of the change over from obsolete foam stocks held to new stock, to ensure compliance.

2.3.5 **TRANSPORT SERVICES - £52k increase in overspend**

Increased fuel costs impacted 22/23 along with the end of year stock adjustment to account for the value of fuel held across the service with both resulting in an additional £46k.

2.3.6 **CONTRACTED SERVICES - £44k decrease in overspend**

Consultancy costs are dependent on the requirement and reduced by £30k from those previously forecast.

Civil contingency vacancies, along with previously forecast costs being grant funded within NWFRS saw a further reduction of £34k.

Delays in treatments on the NHS resulted in more surgical procedures being supported and resulted in an increase of £20k in this area, offsetting the reductions above.

2.3.7 CAPITAL COSTS - £116k increase in underspend

There has been a reduction in the Minimum Revenue Provision (MRP) because of less capital projects completed in 2022/23 and is detailed in the capital outturn report.

2.3.8 INCOME - £88k additional

This is due to additional grant funding of £89k since previous reporting with a full breakdown provided in appendix 4.

3. IMPLICATIONS

The unaudited net revenue budget surplus of £105k will be transferred to useable reserves.

3.1 Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Well-Being Of Future Generations (Wales) Act	No
Socio Economic Duty	No
Sustainability / Environment / Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.2 Regulatory, Strategy and Policy

Legal	No
Financial	Yes
Procurement	No
Corporate Risk	No
Information Management	No
Data Protection / Privacy	No
Health, Safety and Wellbeing	No
Governance & Audit	Yes
Service Policy	No
National Policy	No

3.3 Resources, Assets and Delivery

Human Resources and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No

Procurement	No
Budget Revenue/Capital	Yes

4 EVALUATION & CONCLUSIONS

4.1   The £105k underspend is a result of a £82 million spend set against a £79.3 million net revenue budget and £2.8 million of external funding.

5 RECOMMENDATIONS

5.1   The outturn position and consequent transfer to usable reserves of the revenue surplus, is received and noted.

Contact Officer:	Lisa Mullan Temp Head of Finance, Property & Procurement
Background Papers	Capital Outturn Report Revenue Monitoring Reports

Appendices	
Appendix 1	Revenue Outturn 2022/23 (24.07.2023)
Appendix 2	Revenue Variances to Outturn 2022/23 (24.07.2023)
Appendix 3	Reserve Statement 2022/23 (24.07.2023)
Appendix 4	Grant Outturn Report 2022/23 (24.07.2023)
Appendix 5	Grant Outturn Report 2022/23 – Table (24.07.2023)

THIS PAGE IS INTENTIONALLY BLANK

REVENUE OUTTURN 2022/23
Appendix 1
Revenue Outturn 2022/23 (24.07.2023)

SOUTH WALES FIRE & RESCUE SERVICE BUDGET OUTTURN 2022/23	Original Budget 2022/23 £	Revised Budget (vired budget) 2022/23 £	Original Revenue Grant Funding 2022/23 £	Total Revenue Budget 2022/23 £	Actual Spend at 31.03.23 £	Revenue Outturn at 31.03.23 £	Over/Under Spend Against Revised Budget £	Over/ Under Spend %
Employee Costs								
Salaries, NI & superann.	62,247,239	62,247,239	937,612	63,184,850	64,538,802	65,535,621	-2,350,771	-3.0%
Pensions (ill health)	849,601	849,601	0	849,601	982,308	982,308	-132,707	-0.2%
Travel and Subsistence	385,000	385,000	0	385,000	439,756	464,321	-79,321	-0.1%
Total Employee Costs	**63,481,840**	**63,481,840**	**937,612**	**64,419,452**	**65,960,866**	**66,982,250**	**-2,562,798**	**-3.2%**
Premises Related Expenses	5,654,123	5,671,808	20,016	5,691,824	5,638,341	5,642,318	49,505	0.1%
Training Expenses	1,771,002	1,760,972	99,917	1,860,889	1,535,246	1,668,254	192,635	0.2%
Supplies & Services	5,336,442	5,333,380	1,015,635	6,349,016	5,002,489	6,247,352	101,664	0.1%
Transport Related Expenses	1,477,793	1,477,793	98,568	1,576,361	1,551,668	1,600,951	-24,590	0.0%
Third Party Payments (Contracted Services)	941,296	936,704	65,794	1,002,498	1,073,458	1,159,239	-156,741	-0.2%
Capital costs / leasing	4,874,253	4,874,253	0	4,874,253	4,555,810	4,555,810	318,442	0.4%
Contingency	0	0	0	0	0	0	0	0.0%
Total Expenditure	**83,536,749**	**83,536,749**	**2,237,542**	**85,774,291**	**85,317,878**	**87,856,175**	**-2,081,884**	**-2.6%**
Income								
Employee Related	-3,108,266	-3,108,266	0	-3,108,266	-3,207,448	-3,207,448	99,183	0.1%
Lease Car Contributions	-100,500	-100,500	0	-100,500	-99,767	-99,767	-733	0.0%
Co-Location Re-imbursement	0	0	0	0	0	0	0	0.0%
Other Income	-1,023,926	-1,023,926	0	-1,023,926	-2,553,856	-2,553,856	1,529,930	1.9%
Total Income	**-4,232,692**	**-4,232,692**	**0**	**-4,232,692**	**-5,861,071**	**-5,861,071**	**1,628,380**	**2.1%**
NET BUDGET / FORECAST 2022/23	**79,304,057**	**79,304,057**	**2,237,542**	**81,541,599**	**79,456,806**	**81,995,104**	**-453,504**	**-0.6%**
Local Authority Contributions	-79,304,057	-79,304,057	0	-79,304,057	-79,304,057	-79,304,057	0	0.0%
External Funding (WG)	0	0	-2,237,542	-2,237,542	-2,793,108	-2,796,384	558,842	0.7%
OVERALL REVENUE OVER / UNDERSPEND						105,337		

Key	
🟥	Overspend
⬛	Underspend

THIS PAGE IS INTENTIONALLY BLANK

REVENUE OUTTURN 2022/23
Appendix 2
Revenue Variances to Outturn 2022/23 (24.07.2023)

SOUTH WALES FIRE & RESCUE SERVICE

REVENUE BUDGET OUTTURN 2022/23

	Original Budget 2022/23 £	Revised Budget (vired budget) 2022/23 £	Original Revenue Grant Funding 2022/23 £	FAPM Forecast 10.10.22 £	FAPM Forecast 05.12.22 £	FAPM Forecast 13.03.23 £	Outturn 31.03.23 £	Variance at FAPM 10.10.22 to Revised Budget	Variance at FAPM 05.12.22 to FAPM 10.10.22	Variance at FAPM 13.03.23 to FAPM 05.12.22	Variance at Outturn to FAPM 13.03.23	Cumulative Variances against Revised Budget	Summary on variances previously reported*
Employee Costs													* Pay awards increased on average to 5% against 1.5% budgeted
Salaries, NI & superann.	62,247,239	62,247,239	937,612	64,071,394	64,942,684	65,450,315	65,535,621	-886,543	-871,290	-507,631	-85,306	-2,350,771	Variances in strength in establishment against budgeted
	62,247,239	62,247,239	937,612	64,071,394	64,942,684	65,450,315	65,535,621	-886,543	-871,290	-507,631	-85,306	-2,350,771	** Pay award confirmed for green book staff at £1,925
Pensions (ill health)	849,601	849,601	0	900,502	904,879	904,708	982,308	-50,901	-4,377	171	-77,600	-132,707	Pay awards mirrored in pension forecasts
Travel and Subsistence	385,000	385,000	0	432,324	425,717	411,752	464,321	-47,324	6,607	13,964	-52,569	-79,321	*** Increase in forecast for Grey Book staff to 7%
Total Employee Costs	63,481,840	63,481,840	937,612	65,404,220	66,273,280	66,766,776	66,982,250	-984,768	-869,060	-493,496	-215,474	-2,562,798	
Premises Related Expenses	5,654,123	5,671,808	20,016	5,689,115	5,676,065	5,728,863	5,642,318	-14,976	13,050	-52,798	86,544	31,821	* Increasing Firelink costs offset by overbudgeted NNDR charges
													** Reduction in telecommunication costs than forecast
													**Increase in premise costs due to inflation in utilities and cleaning services
Training Expenses	1,771,002	1,760,972	99,917	1,883,687	1,785,475	1,622,684	1,668,254	-19,807	98,212	162,791	-45,570	195,626	* H&S IOSH courses to be met from carry forward reserves
													** Reallocation of budget to Supplies & Services / Contracted Services
													*** Includes training not going ahead as planned due to change in focus and courses postponed to 23/244
Supplies & Services	5,336,442	5,333,380	1,015,635	6,478,363	6,550,594	6,618,140	6,247,352	-119,246	-72,230	-67,546	370,788	111,765	* Operational equipment initially submitted as part of capital submission External Funding overspends
													** Reduction in spend than budgeted offset by increase in IT and Support & Maintenance charges. In addition to managed care uniform costs for Auxiliary Reserves
													*** Increase in grant expenditure offset by income
Transport Related Expenses	1,477,793	1,477,793	98,568	1,586,196	1,559,973	1,548,727	1,600,951	-9,836	26,224	11,246	-52,225	-24,590	* Reduction in External Funding charges offset by an increase in revenue fuel costs forecast.
Third Party Payments (contracted services)	941,296	936,704	65,794	1,095,470	1,170,485	1,203,033	1,159,239	-88,380	-75,016	-32,547	43,794	-152,149	* Increase in Securitas contract for providing resilience as part of IA planning
													** Increase in External Funding charge in addition to annual pension SLA
													*** Increase to Consultancy charges
Capital costs / leasing	4,874,253	4,874,253	0	4,749,934	4,738,250	4,671,514	4,555,810	124,319	11,684	66,735	115,704	318,442	* Reduction in MRP forecast in line with capital reporting
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	
Income (including Grant Income)	-4,232,692	-4,232,692	-2,237,542	-6,647,701	-7,217,709	-8,569,929	-8,657,455	177,467	570,008	1,352,220	87,526	2,187,221	* Increase in bank interest rates along with updated collaboration calculations with MWWFRS
													** Additional grant funding, further increase to due to Bank Interest rates in addition to legal re-imbursements
CONTRIBUTION BUDGET 2022/2023	79,304,057	79,304,057	0	80,239,284	80,536,412	79,589,807	79,198,720	-935,227	-297,128	946,605	391,087	105,337	

Key	
	Overspend
	Underspend

* Comments for the latest FAPM will be included in detail in the report attached

THIS PAGE IS INTENTIONALLY BLANK

REVENUE OUTTURN 2022/23
Appendix 3
Reserve Statement 2022/23 (24.07.2023)

Reserve	Purpose and Control	Balance at year start	Transfers in and (out)	Balance at year end	Variations arising between budgeted and actual levels of reserves
General	To cover general financial risks including council funding, grants, inflation and interest.	-3,000,000	0	-3,000,000	Capital receipts used on capital expenditure
Managed under spends	To meet costs associated with rolling programmes of expenditure incomplete at year end. Controlled via routine budget monitoring procedures.	-114,906	71,260	-141,021	Spending against carry forward requests within revenue
			-97,375		2022/23 carry forward budget requests
Change Management	Costs of change arising from 'Shaping our 'Future' programme, investment in change projects to improve service and / or reduce spend.	-10,255,147	97,375	-3,094,370	Carry forward reserves transferred from Managed Under Spends
			-276,597		Revenue underspend and transfer of annual joint control lease costs
			7,340,000		Transfer to newly established earmarked reserves
Cultural Review	To meet costs across the service as part of the Independent Cultural Review process.	0	-340,000	-340,000	Transferred from Change Management Reserve
Carbon Reduction	Costs to achieve aims set out in the Carbon Deliverly Plan 2020-2030.	0	-3,000,000	-3,000,000	Transferred from Change Management Reserve
Equality, Diversity & Inclusion	Costs to suport the framework to promote in-house equality, diversity and good practice.	0	-2,000,000	-2,000,000	Transferred from Change Management Reserve
Equipment Renewals	To level out cost variances in the required annual provisions for replacement.	0	-2,000,000	-2,000,000	Transferred from Change Management Reserve
PFI Equalisation	To meet future costs of the Training Centre PFI project	-3,503,807	312,184	-3,191,623	Final figures for 22.23
Capital Receipts	To meet costs of the capital programme. Reserve applied as receipts are generated	0	24,100	0	Capital receipts used on capital expenditure
			-24,100		Fleet disposal and sale of land during 22.23
Joint Control Lease Reserve	To meet the lease costs over an eight year period (from 2017/18)	-300,000	100,000	-200,000	Annual Joint Control lease costs
TOTAL		-17,173,860	206,846	-16,967,013	

THIS PAGE IS INTENTIONALLY BLANK

REVENUE OUTTURN 2022/23
Appendix 4
Grant Outturn Report 2022/23 (24.07.2023)

1. BACKGROUND

This report presents an update of the major changes and final outturn position of grant funding since the last FAPM report in March 2023.

2. ISSUES

2.1 During 2022/23 spends across all grants totalled £2.538 million and income received was £2.796 million resulting in a net underspend of £258k being transferred to the overall revenue outturn position.

Summarised below are the areas contributable to the overall underspend:
- Fire Crime - £9k overspend
- HFS Stock - £66.5k overspend
- FF Apprentices - £350k underspend
- AFAN Project - £1.5k overspend
- Hafod - £15k overspend

All other grants were fully claimed in their entirety.

Since the last reporting period there have been several changes to individual projects as summarised below:

2.1.1 FIRE CRIME - £9k increase in overspend

Due to reduced patrols being required during Operation Arid, overtime claims were less than forecasted, decreasing the budget by £15.5k. To offset this decrease in spends, training courses at a value of £12.5k were claimed for as part of the grant.

An increase in vehicle related expenses was a result of lease costs being paid at year end which increased the budget by £9k.

The amount of funding claimed reduced by £3k, making the overall overspend in Fire Crime £9k.

2.1.2 HFS STOCK - £23k increase in overspend

Due to ongoing demand for HFS Stock through requests and referrals, spends increased by £37k. Further grant funding of £14k was made available due to an All Wales underspend, resulting in a net effect of £23k increase in overspend.

2.1.3 ANTI-SOCIAL BEHAVIOUR - £3.7k decrease in overspend

The Anti-Social behaviour position has been vacant for a period due to the postholder leaving the CS department to commence a WDS role. The impact on the budget has seen a reduction in employee costs of £8k and a reduction in grant funding of £4.3k, resulting in a net underspend of £3.7k.

2.1.4 FF APPRENTICES - £350k increase in underspend

Grant funding has been offset against revenue funded salaries to reduce the service's salary costs by £350k, to aid the learning and development of trainee firefighters.

2.1.5 HAFOD SECONDMENT - £15k increase in overspend

Funding for the Sustainability Graduate was awarded by Hafod for 50% salary costs with remaining salary costs to be met from the service. These costs result in the additional £15k.

2.1.6 £89.3k – Additional income

Since last reported there has been additional income of £89.3k, contributable to this figure are the increases and decreases as summarised below:
- Fire Crime – 3.1k decrease
- HFS stock – 14k increase
- Youth - £7k increase
- Momentum - £9.6k decrease
- Anti-Social Behaviour – £4.3k decrease
- National Resilience - £24.9k increase
- MTA – £21.6k increase
- USAR – £14.9k increase
- FBU secondment - £2.3k increase
- NRW secondment - £19.9k decrease
- Merseyside FRS secondment - £2.8k decrease
- Circular Economy - £16.2k decrease
- FF Apprentices - £48.6k increase
- Cyber training - £0.6k decrease
- Hafod Secondment - £12.5k increase

4. FINANCIAL IMPLICATIONS

Expenditure and income have been included in the revenue outturn report with the overall net underspend across all grant funding being £258k.

REVENUE OUTTURN 2022/23
Appendix 5
Grant Outturn Report 2022/23 – Table (24.07.2023)

SOUTH WALES FIRE & RESCUE SERVICE REVENUE GRANT REPORTING 2022/23

	FIRE CRIME	HFS STOCK	YOUTH	MOMENTUM	ANTI SOCIAL BEHAVIOUR	NATIONAL RESILIENCE	MTA	USAR	FBU	JESG	NRW	MERSEYSIDE FRS
Employee Costs												
Salaries, NI & superann.	23,513.92	0.00	112,149.87	0.00	31,484.52	320,454.48	59,837.51	259,334.38	46,798.28	0.00	21,466.23	69,413.34
Travel & Subs	0.00	0.00	0.00	0.00	0.00	17,222.17	2,983.78	1,010.25	0.00	113.17	0.00	622.46
Premises Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.40	0.00	0.00	0.00	0.00
Training Expenses	12,465.00	0.00	0.00	0.00	0.00	119,741.68	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Services	0.00	415,720.06	7,958.00	0.00	0.00	593,380.79	198,751.42	27,074.71	0.00	0.00	148.00	851.14
Transport Related Expenses	19,012.76	0.00	8,310.66	0.00	0.00	7,206.04	3,191.27	7,801.06	0.00	0.00	0.00	3,761.82
Third Party Payments (Contracted Services)	21,977.13	0.00	0.00	60,387.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure	76,968.81	415,720.06	128,418.53	60,387.55	31,484.52	1,058,005.16	264,763.98	295,222.80	46,798.28	113.17	21,614.23	74,648.76
Other/Additional Income	0.00	0.00	0.00	0.00	0.00	-26,393.74	0.00	-6,497.87	0.00	0.00	0.00	0.00
Grant Income	-67,797.69	-349,186.20	-128,348.65	-60,387.55	-31,484.52	-1,031,611.42	-264,763.98	-288,724.93	-46,798.28	0.00	-21,614.23	-74,648.76
(Under)/Overspend to be transferred to Revenue	9,171.12	66,533.86	69.88	0.00	0.00	0.00	0.00	-0.00	0.00	113.17	0.00	0.00

	MERSEYSIDE FRS	CIRCULAR ECONOMY	WAST VOLS	FF APPRENT	CYBER TRAINING	AFAN PROJECT	NFCC	ANEURIN BEVAN UHB	CARDIFF & VALE UHB	WALES & WEST UTILITIES	HAFOD	Total
Employee Costs												
Salaries, NI & superann.	69,413.34	0.00	183.47	0.00	0.00	1,698.46	21,447.94	384.21	1,447.90	0.00	0.00	969,614.51
Travel & Subs	622.46	0.00	0.00	0.00	0.00	2,335.21	0.00	0.00	0.00	0.00	277.91	24,564.95
Premises Related Expenses	0.00	3,813.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,816.12
Training Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,206.68
Supplies & Services	851.14	0.00	0.00	0.00	0.00	442.64	0.00	0.00	0.00	5,000.00	0.00	1,249,326.76
Transport Related Expenses	3,761.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,283.61
Third Party Payments (Contracted Services)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,204.92	109,569.60
Total Expenditure	74,648.76	3,813.72	183.47	0.00	0.00	4,476.31	21,447.94	384.21	1,447.90	5,000.00	27,482.83	2,538,382.23
Other/Additional Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-32,891.61
Grant Income	-74,648.76	-3,813.72	-183.47	-350,396.86	0.00	-2,923.75	-21,447.94	-386.20	-1,447.90	-5,000.00	-12,526.14	-2,763,492.19
(Under)/Overspend to be transferred to Revenue	0.00	0.00	0.00	-350,396.86	0.00	1,552.56	0.00	-1.99	-0.00	0.00	14,956.69	-258,001.57

THIS PAGE IS INTENTIONALLY BLANK

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE AUTHORITY　　　AGENDA ITEM NO 6
24 JULY 2023

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF ASSISTANT CHIEF OFFICER CORPORATE SERVICES

CAPITAL OUTTURN REPORT 2022/23

THIS REPORT IS FOR DECISION

REPORT APPROVED BY ASSISTANT CHIEF OFFICER CORPORATE SERVICES
REPORT PRESENTED BY TEMPORARY HEAD OF FINANCE, PROCUREMENT & PROPERTY – LISA MULLAN

SUMMARY

The following report provides the capital outturn position for the year ended 31 March 2023, the financing arrangements and the budget slippage required to complete capital schemes in 2023/24.

RECOMMENDATION

That this report is noted and Members approve the budget slippage as detailed in Appendix 1.

1.　BACKGROUND

1.1.　Monitoring reports have been presented to this committee throughout the financial year to provide budget monitoring information to members for oversight and scrutiny. The latest report presented to the 13th March 2023 committee meeting.

1.2　Appendix 1 illustrates budget information for all approved capital investment plans. In summary, appendix 1 presents the total budget, (2021/22 slippage + 2022/23 budget) the outturn, budget over spend and slippage as £12 million, £7.9 million, £1.9 million and £6.1 million respectively. A detailed narrative below, supports this position and the funding analysis provides information on how we intend to finance the investment.

1.3　Expenditure on capital schemes has reduced since previous reporting from £9.5 to £7.9 million which is a reduction of £1.6 million. The majority of this i.e. £820k relates to the Vehicle Replacement Programme (VRP), with smaller reductions in Equipment £320k, ICT £30k and Property schemes £459k respectively.

1.4   Appendix 2 details grant funded initiatives and the impact this has on the capital budget and associated funding streams.

1.5   The following provides a narrative explanation in support of appendix 1.

2. ISSUES

2.1.   Appendix 1 details the level of capital expenditure approved by Members for the year. This is compared to the actual cost of capital investment and the resulting variance detailing an over/under spend position.

2.2.   The table below illustrates the budgeted and actual capital expenditure and the funding mechanisms supporting this:-

Capital Expenditure	Budget £'000	Actual £'000	Variance £'000
Approved capital spend	5,574	3,910	1,664
21/22 Budget slippage	6,447	3,947	2,500
Total budget 2022/23	**12,021**	**7,857**	**4,164**
Capital Financing			
Borrowing	11,821	6,208	5,613
Revenue contribution	200	200	0
Revenue Reserves	0	0	0
Grant Funded	0	1,425	-1,425
Capital Receipts	**0**	24	-24
Total funding 2022/23	**12,021**	**7,857**	**4,164**

2.3.   The overall underspend on the budget is £4,164k and is analysed as follows:-

* £1,674k overspend
* £5,838k in budget slippage into 2022/23

If approved, budget slippage will be carried into 2023/24 to complete capital projects.

2.4   Property

2.4.1   The final outturn is £459k less than previously forecast. This is the result of changes in a number of areas, the most significant are in the Whitchurch (£113k), and Pontyclun (£100k) headings. Variances comprise the following;

MONMOUTH	-48
PONTYPRIDD	-14
TONYPANDY	-3
NEW INN	11
PONTYCLUN	-100
WHITCHURCH	-113
ON-CALL STATION PROJECT	-22
PLANNED & PREVENTATIVE	-65
SOLAR PV HQ	-8
EV CHARGERS	-13
BOILER WORKS	-23
EQUALITY & DIVERSITY	-62
TOTAL	**-459**

2.4.2 Pontyclun

A number of elements were planned to commence in 2022/23 in preparation for refurbishment works to begin in 2024/25. These include design and enabling works to free up space in the drill yard amongst other works.

It was also anticipated that the demolition of the training building which has not been in use for a number of years would take place in 2022/23 however this did not progress as we are still awaiting the planning permission for the demolition. This is expected to be delayed until 2024.

2.4.3 Monmouth

Project plans and designs have been drawn up and circulated. Once the scheme is costed a decision will be made with our co-location partners with the aim to progress in 2023/24.

2.4.4 Whitchurch

At the time of writing the previous monitoring report, the Service were waiting to receive the final account, including negotiating fees caused by delays during the project. This has now been received and is lower than the previous forecast by £113k.

2.4.5 On-call Station Project

Construction work commenced on Pontycymer in January and is progressing well. The timescale for completion is estimated to be October 2023. This is our blueprint station and work on Treorchy and Gilfach Goch will being in 2023, with the remaining 6 stations to follow.

2.4.6 Planned & Preventative

This heading covered a number of projects this year including the roof replacement at Maesteg fire station and the installation of the

new fire alarm system at HQ, both of which were completed during the year.

The tower works project saw Whitchurch tower replaced in January 2023 and work progressing on Treorchy tower. The remaining budget has slipped into 2023/24, with Treorchy reaching completion in May 2023, and Roath scheduled to be completed in the coming months.

2.4.7 Boiler Works

Having completed the boiler works at Merthyr, Barry and Cwmbran stations, £23k of retention has been accrued to be paid in 2023/24 which is the difference since the last monitoring report.

2.4.8 Equality & Diversity

This project commenced towards the end of the financial year and was an unbudgeted item with an aim to address equality and diversity issues on stations. Work has started on Roath station and there is an approved budget of £400k to complete work at others stations in 2023/24.

2.5 Vehicle Replacement Programme (VRP)

The outturn position for vehicles is £820k less than previously forecast. This variance is as follows;

WATER LADDERS	-779
VANS/OPS ESTATE CARS	-41
TOTAL	**-820**

2.5.1 Water Ladders

The budget for 7 water ladders has been slipped into 2023/24 as delivery didn't take place before March 31st. Delivery has since taken place in April 2023 which brings the VRP up to date.

2.5.2 Vans/Ops Estate Cars

Delivery of 9 vans took place prior to year end however one has slipped into 2023/24.

2.6 Equipment

2.6.1 The outturn has decreased by £320k, due to the below projects;

RESCUE TENDER EQUIPMENT	-375
BREATHING APPARATUS	5
DIM BIOLOGICAL & EXPLOSIVE DETECTION EQUIPMENT (Grant)	50
	-320

2.6.2 Rescue Tender Equipment
Delivery of the remaining equipment was not taken prior to March 31st and has therefore slipped into 2023/24.

2.6.3 DIM Biological & Explosive Detection Equipment (Grant)
This grant funded project has seen an increase in expenditure since the last forecast due to an additional purchase of radiation detectors which were ordered and delivered prior to year end.

2.7 ICT

2.7.1 The outturn has decreased by £30k, as follows;

WIRELESS LAN CONTROLLERS	-26k
VOICE GATEWAYS REPLACEMENT	-1
CORE SWITCH REPLACEMENT	-1
SERVERS & STORAGE REPLACEMENT	1
WIRELESS ACCESS POINTS	-2
COMMAND VIDEO WALL	-1
TOTAL	**-30**

2.7.2 Wireless LAN Controllers
The remaining budget for this project has been slipped into 2023/24 due to delivery not taken place prior to March 31st 2023.

3. FINANCIAL IMPLICATIONS

3.1. Appendix 1 illustrates capital scheme details and is supported by paragraphs 2.1 to 2.7 above.

Overall the capital budget has a net over spend of £1.9m and is offset by grants of £1.4m. The remaining difference of £509k is managed by using under spends of £37k in the first instance followed by consideration of reserve and revenue budget contributions. This is analysed as follows;

	Overspends	Underspends	Additional Funding	Variances
PONTYPRIDD		14		14
TONYPANDY		3		3
WHITCHURCH / USAR (Grant)	-989		989	0
ON-CALL STATION PROJECT (partial Grant)		12	12	24
SOLAR PV HQ	-10			-10
EV CHARGERS (Grant)	-156		156	0
BOILER WORKS	-189			-189
EQUALITY & DIVERSITY	-46			-46
RESCUE TENDERS	-193			-193
LADDERS		1		1

DIM ELECTRIC LIGHT VEHICLE (Grant)	-102	102	0
WET WEATHER GEAR	-14		-14
BA COMPRESSOR	-22		-22
BREATHING APPARATUS	-5		-5
DIM BIOLOGICAL & EXPLOSIVE DETECTION EQUIPMENT (Grant)	-165	165	0
GPS REPEATERS ON ALL STATIONS		5	5
THIN CLIENT REPLACEMENT	-3		-3
VOICE GATEWAYS REPLACEMENT	-6		-6
HQ INNER FIREWALLS REPLACEMENT	-21		-21
WIRELESS ACCESS POINTS		2	2
COMMAND VIDEO WALL	-49		-49
TOTAL	**-1,970**	**37**	**1,424**	**-509**

3.2. Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Well-Being Of Future Generations (Wales) Act	No
Socio Economic Duty	No
Sustainability / Environment / Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.3. Regulatory, Strategy and Policy

Legal	No
Financial	Yes
Procurement	No
Corporate Risk	No
Information Management	No
Data Protection / Privacy	No
Health, Safety and Wellbeing	No
Governance & Audit	No
Service Policy	No
National Policy	No

3.4. Resources, Assets and Delivery

Human Resources and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No
Procurement	No
Budget Revenue/Capital	Yes

4.   RECOMMENDATION

4.1   That this report is noted and Members approve the budget slippage as detailed in Appendix 1.

Contact Officer:	Lisa Mullan Temp Head of Finance, Property & Procurement
Background Papers	Capital Monitoring Reports 2022/2023 Revenue Monitoring Reports 2022/2023

THIS PAGE IS INTENTIONALLY BLANK

CAPITAL OUTTURN 2022/23
Appendix 1

CAPITAL PROGRAMME 2022/23	Project Total £000	SLIPPAGE B/F 2021/22 £000	2022/23 BUDGET £000	ACTUAL AS AT 31.03.23 £000	COMMITTED AS AT 31.03.23 £000	OUTTURN POSITION 31.03.23 £000	BUDGET UNDER/OVER SPEND £000	SLIPPAGE C/F 2023/24 £000
PROPERTY								
STATION REFURBISHMENTS								
MONMOUTH (co-location scheme)	600	350	0	12	0	12	0	338
PONTYPRIDD	1,000	0	0	-14	0	-14	14	0
TONYPANDY	800	0	0	-3	0	-3	3	0
NEW INN	3,800	1,960	0	111	0	111	0	1,848
PONTYCLUN	1,100	10	0	0	0	0	0	10
PENARTH	3,250	0	25	0	0	0	0	25
WHITCHURCH / USAR (Grant)	1,040	0	0	989	0	989	-989	0
ON-CALL STATION PROJECT (partial Grant)	1,850	0	1,500	278	0	278	12	1,210
PLANNED & PREVENTATIVE MAINT	0	187	450	580	0	580	0	58
SOLAR PV HQ	300	0	0	10	0	10	-10	0
EV CHARGERS (Grant)	169	0	0	156	0	156	-156	0
BOILER WORKS	200	0	0	189	0	189	-189	0
EQUALITY & DIVERSITY	0	0	0	46	0	46	-46	0
	14,109	2,507	1,975	2,355	0	2,355	-1,361	3,490
VEHICLES								
TRUCK (SLIDE DECK / CRANE)	150	150	0	0	0	0	0	150
WATER LADDERS	3,719	1,934	1,785	2,022	0	2,022	0	1,697
RESCUE TENDERS	705	705	0	898	0	898	-193	0
VAN/OPS ESTATE CAR	454	299	155	381	0	381	0	73
LIGHT UTILITY 4WD	240	0	240	0	0	0	0	240
NON OP 4WD	26	0	26	0	0	0	0	26
LADDERS	108	0	108	107	0	107	1	0
DIM ELECTRIC LIGHT VEHICLE (Grant)	75	0	0	102	0	102	-102	0
	5,477	3,088	2,314	3,510	0	3,510	-294	2,186
EQUIPMENT								
RTC CUTTING/RESCUE TENDER EQUIPMT	300	494	795	1,049	0	1,049	0	240
WET WEATHER GEAR	100	100	0	114	0	114	-14	0
BA COMPRESSOR	22	0	0	22	0	22	-22	0
BREATHING APPARATUS	900	0	0	5	0	5	-5	0
DIM BIOLOGICAL & EXPLOSIVE DETECTION EQUIPMENT (Grant)	185	0	0	165	0	165	-165	0
	1,507	594	795	1,355	0	1,355	-206	240
ICT								
WIRELESS LAN CONTROLLERS	80	26	0	0	0	0	0	26
GPS REPEATERS ON ALL STATIONS	45	5	0	0	0	0	5	0
THIN CLIENT REPLACEMENT	250	47	0	50	0	50	-3	0
END USER COMPUTER REPLACEMENT	450	0	150	150	0	150	0	0
VOICE GATEWAYS REPLACEMENT	20	20	0	26	0	26	-6	0
HQ INNER FIREWALLS REPLACEMENT	30	30	0	51	0	51	-21	0
CORE SWITCH REPLACEMENT	130	130	0	8	0	8	0	123
SERVERS AND STORAGE REPLACEMENT	150	0	150	123	0	123	0	27
SERVER SOFTWARE UPGRADE	150	0	150	143	0	143	0	7
WIRELESS ACCESS POINTS	40	0	40	38	0	38	2	0
COMMAND VIDEO WALL	50	0	0	49	0	49	-49	0
	1,395	258	490	637	0	637	-72	182
TOTAL	22,488	6,447	5,574	7,858	0	7,857	-1,933	6,099

FUNDING ANALYSIS	
BORROWING	6,209
CO-LOCATION CONTRIBUTIONS	0
REVENUE CONTRIBUTION	200
REVENUE RESERVES	0
CAPITAL GRANT	1,424
CAPITAL RECEIPTS	24
	7,857

THIS PAGE IS INTENTIONALLY BLANK

GRANT MONITORING 2022/23 – CAPITAL
Appendix 2

	CAPITAL
Vehicles	
NR - DIM Light Electric Vehicle	102,371
Equipment	
NR - DIM Biological & Explosive Detection Equipment	165,254
Property	
USAR property development	989,422
EV Chargers	155,881
Solar PV HQ	0
Low Carbon Heat Development	12,000
Income	-1,382,625
Additional Income	-42,303
(Under)/Overspend	**-0**

THIS PAGE IS INTENTIONALLY BLANK

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE AUTHORITY   AGENDA ITEM NO 7
24 JULY 2023

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE ACO CORPORATE SERVICES

INTERNAL AUDIT PROGRESS REPORT & AUDIT ACTION UPDATE

THIS REPORT IS FOR INFORMATION

REPORT APPROVED BY ACO CORPORATE SERVICES
REPORT PRESENTED BY TEMP HEAD OF FINANCE, PROCUREMENT & PROPERTY, LISA MULLAN

SUMMARY This report updates Members upon progress being made against the Internal Audit Plan 2022/2023. **RECOMMENDATIONS** Members are asked to note internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2022/2023.

1.   BACKGROUND

1.1   TIAA Limited have been appointed as the Authority's Internal Auditors to undertake work covered in the Internal Audit Plan 2022/2023. The plan was approved by the FAPM Committee on 11 April 2022.

1.2   As previously agreed, all audit reports with an assurance level of limited or no assurance will be provided in full. Recommendations only will be provided for reports with an assurance level of substantial or reasonable.

2.   ISSUES

2.1   The areas of internal audit reviews within the Annual Plan were completed with **2** final reports being issued:-

- **Station Visits**
- **Risk Management Mitigating Controls**

The Summary Internal Audit Progress Report written by TIAA limited is attached as Appendix 3.

2.2 **STATION VISITS**

2.2.1 The overall assessment resulting from this audit was of reasonable assurance. The review considered the arrangements for complying with the financial procedures at two whole-time Fire Stations and one retained duty system Fire Station. The sample included Fire Stations that are co-located with other emergency services.

2.2.2 The key findings are as follows;

- The three Fire Stations visited were Merthyr Tydfil Fire Station, Pontypridd Fire Station, and Abertillery Fire Station.
- South Wales Fire and Rescue Service Policies and Procedures can be accessed online by all staff through the Intranet.
- The income raised during a fundraising event was banked incorrectly.
- There is a lack of clarity on the contents of asset inventories and asset inventories contain incorrect asset numbers.
- Health and Safety information was identified within each Fire Station, and it is confirmed that all notices were prominently displayed, clear and consistent for visitors.

2.3 **RISK MANAGEMENT CONTROLS**

2.3.1 The overall assessment resulting from the review was of substantial assurance.

2.3.2 The review assessed the quality and accuracy of the information provided to the Authority for providing assurance. Four risks were selected from South Wales Fire and Rescue Service's strategic risks and business plan risks, and the effectiveness of the identified assurance will be reviewed.

2.3.3 Key findings are as follows;

- South Wales Fire and Rescue Service has an effective system for recording and managing risk through the Business Management Information System (BMIS) which links risk management to business planning and operational activity.
- Evidence was provided to confirm that responsibility for management of risks was in place and the Control Risk Tasks aligned to each risk were being progressed as described.

3.   IMPLICATIONS

3.1   **Community and Environment**

Equality, Diversity and Inclusion	No
Welsh Language	No
Wellbeing of Future Generations (Wales) Act 2015	No
Socio Economic Duty	No
Sustainability/Environment/Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.2   **Regulatory, Strategy and Policy**

Legal	No	Data Protection / Privacy	No
Financial	No	Health, Safety and Wellbeing	No
Procurement	No	Governance & Audit	Yes
Corporate Risk	No	Service Policy	No
Information Management	No	National Policy	No

This report has been produced in accordance with the annual internal audit programme in discharging the Services' obligations for governance. Internal audit provides a system of control and assurance that provides oversight and assists the Service in achieving both compliance and maintaining standards.

3.3   **Resources, Assets and Delivery**

Human Resource and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No
Procurement	No
Budget Revenue/Capital	No

4.   EVALUATION & CONCLUSIONS

4.1   The issues raised within this report have no adverse impact on the protected characteristics and would have been considered during the audit process.

5.   RECOMMENDATIONS

5.1   Members are asked to note the internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2022/2023.

Contact Officer:	Lisa Mullan – Temp Head of Finance & Procurement
Background Papers	Appendix 1 – Final Report Station Visits Appendix 2 – Final Report Risk Management Controls Appendix 3 – SICA Report

tiaa

South Wales Fire and Rescue Service

Compliance Review of Station Visits

2022/23

May 2023

Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Compliance checks were carried on a range of financial and non-financial aspects of the operation of the stations.

KEY STRATEGIC FINDINGS

The three Fire Stations visited were Merthyr Tydfil Fire Station, Pontypridd Fire Station and Abertillery Fire Station.

South Wales Fire and Rescue Service Policies and Procedures can be accessed online by all staff through the Intranet.

The income raised during a fundraising event was banked incorrectly.

There is a lack of clarity on the contents of asset inventories and asset inventories contain incorrect asset numbers.

Health and Safety information was identified within each Fire Station and it is confirmed that all notices were prominently displayed, clear and consistent for visitors.

GOOD PRACTICE IDENTIFIED

Fridge temperature checks are measured in Fire Stations where it is not required by policy.

SCOPE

The review considered the arrangements for complying with the organisation's financial procedures at two whole-time Fire Stations and one retained duty system Fire Station. The sample included Fire Stations that are co-located with other emergency services.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	2	4

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	During the visit to Merthyr Tydfil Fire Station, it became known that, due to a staff member's long-term sickness, the cash raised during the car wash fundraiser remained in a locked safe, the key for which only the Station Manager had, from March until September 2022, at which point it was placed in the Station Manager's personal bank account and then transferred to a South Wales Fire Service bank account. A screenshot of a bank statement was provided as evidence that the money ended up in the correct location. Upon reviewing the South Wales Fire and Rescue Service's Public Events Risk Management Policy there is no reference to the procedure for handling the money raised during the event. Though there is a separate petty cash policy available to members of staff on the Service's intranet, it mainly refers to the use of credit cards.	The Public Events Risk Management policy be updated to include the correct procedure for the banking of income raised during fundraising events. Following this, a bulletin be issued to notify all members of staff of the change to the policy.	2	*A memorandum of understanding with be issued to all station personnel regarding the correct the procedure for handling the money raised during fund raising events.* *List of station reps/points of contacts for station-based fund-raising events is being undated by the fire-fighter charity rep and procedure for handling the money raised during fund raising events highlighted.*	*01/06/23* *Ongoing*	*GM M Evans* *All Station Commanders*

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.

tiaa

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	There is a lack of clarity on what belongs on the asset inventory. The asset inventories for all three Stations included operational equipment that was also present on the Redkite equipment management system, such as wet weather gear. In discussion with the Group Manager and a representative from the Service's Operational Audit & Support Team, it was made clear that operational equipment was not expected to be included on the asset inventory. Other than operational equipment, the asset inventory comprised ICT equipment and did not contain any other assets that would be expected to be routinely replaced by South Wales Fire and Rescue Service such as tables, chairs and filing cabinets, though, upon inspection, many of these had asset labels attached.	Clarification be given on the purpose of the asset inventories and subsequently all asset inventories be updated to include all assets and all assets be labelled correctly.	2	*Review of the station asset inventory process.* *Review of station assess registers and what items need to be label and the timetable for inventory checks put in place*	01/09/23	*GM ORM* *GM M Evans OAST*

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	A sample of assets was selected and checked against the asset inventory. Of the assets tested at the Merthyr Tydfil Fire Station, five were present on the asset inventory but had the wrong asset number. Of those selected at the Pontypridd Fire Station, six were also on the asset inventory with incorrect numbers and at the Abertillery Fire Station, seven assets were not present on the asset inventory at all and one was on the asset register with the incorrect number.	The assets held at Merthyr Tydfil Fire Station, Pontypridd Fire Station and Abertillery Fire Station be reconciled to asset inventories and the records be updated to reflect the assets present.	3	*Quarterly inventory of all appliances against Redkite equipment system to be put in place and activity monitored during monthly and annual audit process*	01/07/23	*GM ORM* *GM M Evans OAST*

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	A sample of electrical items was checked in all three Fire Stations visited and it was noted the most recent round of Portable Appliance Testing (PAT) inspection had taken place in May 2021. Several electrical items were beyond the two-year limit and had last been tested in January 2020. A similar recommendation was made in TIAA's review of Fire Stations in 2020/21.	PAT inspection be undertaken at Merthyr Tydfil Fire Station, Pontypridd Fire Station and Abertillery Fire Station to ensure electrical items are within the two-year limit.	3	*PAT inspection timescale review to be undertaken by the service property team.* *A review of the current contractors that undertake the PAT testing process for SWFRS is currently being undertaken by the property team.* *PAT testing is being arranged for the 3 stations highlighted in the report*	*Update in 06/20*	*Property Department - Lisa Anthony* *OAST – GM M Evans*

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	Pontypridd and Abertillery Fire Stations both provided guidance on the cleaning of kitchens. Merthyr Tydfil's kitchen did not display a procedure for cleaning, though it was noted that the kitchen was cleaned to a high standard. All three Fire Stations displayed good practice in using colour-coded chopping boards and knives to avoid contamination and measured and recorded fridge temperatures to ensure adequate food hygiene.	Guidance be provided on food hygiene and the cleaning of the kitchen in Merthyr Tydfil Fire Station to ensure consistent practices adopted across stations.	*Food hygiene and kitchen cleaning routines will be issues to all station as part of the station audit process. These routines will be displaying in all station kitchens.*

ADVISORY NOTE

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

Ref	Risk Area	Finding	Suggested Action	Management Comments
2	Directed	The First Aid boxes in Merthyr Tydfil Fire Station contained contents cards and all items were present and in date. In Pontypridd and Abertillery Fire Stations, there were no contents cards in the First Aid boxes, though a list of the desired contents is available on the Service's intranet. All items were in date.	First Aid contents lists be included in First Aid boxes to reflect the online contents guidance.	*First aid box contents to be checked for all station as part of the annual audit completed by OAST. Any missing contents lists will be highlighted and replaced.*

ADVISORY NOTE

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

South Wales Fire and Rescue Service
Compliance Review of Station Visits
Page 7

Ref	Risk Area	Finding	Suggested Action	Management Comments
3	Directed	The South Wales Fire and Rescue Service and South Wales Police areas of the Abertillery Tristation are not staffed at all times and are locked during these periods. Though the Welsh Ambulance Services NHS Trust (WAST) section of the Tristation is in use at all times, there are times when it is empty, yet remains unlocked out of operational necessity. This presents a potential security risk to the property as someone could enter the unlocked section of the building unchecked.	The security measures at Abertillery be discussed with the Welsh Ambulance Services NHS Trust (WAST) and action taken to ensure security measures are appropriate.	*A security risk assessment has been completed for all stations, the results of these assessments have been published on the service' intranet systems. Station Commanders have been updated on the outcomes of the risk assessment and tasked with improving the security of their stations. The station security risk assessment will be completed and review annually.*
4	Directed	A sample of assets was selected and checked against the asset inventory for all three Fire Stations. It was noted that the asset inventory was inaccurate across all three Fire Stations.	The assets held at all Fire Stations be periodically reconciled to asset inventories and the records be updated to reflect the assets present at Fire Stations.	*Review of the station asset inventory process is required and asset registers updated.*

ADVISORY NOTE

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

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, 3, & 4	1, 2, 3, & 4

Other Findings

All South Wales Fire and Rescue Service policies and procedures are available to staff on the Intranet.

Staff members are notified of any updates to policies and procedures through operational bulletins and notifications on 'pdrPro.' Access to IT systems is restricted until operational bulletins have been read.

Other Findings

It is confirmed that the recommendation from the previous year's audit relating to the recording of actions arising from Fire Station visits on the Business Management Information System (BMIS) has been implemented across the South Wales Fire and Rescue Service.

The service's Operations Audit and Support Team have carried out their own audits across the service's Fire Stations. Recommendations arising from these audits are monitored on BMIS and reported to the Finance, Audit & Performance Management Committee on an annual basis.

The procedure for cash raised during charity events depends on the eventual recipient of the income. For Fire Station fundraising events, such as an open day that took place at Abertillery, the cash is counted by two people and, if necessary, locked in either a key safe or, if the amount is too large for the safe, is locked in a cupboard in the locked Station Manager's office. The cash is then taken, along with the income logbook, to a local bank at the earliest opportunity.

For fundraiser events that are in aid of a charity, such as the fundraiser event that Pontypridd Fire Station took part in, the income raised is collected and secured in the safe in the Station Manager's office and then passed on to the charity representative through Headquarters to be deposited into the central account.

Health and Safety information was identified within each Fire Station and it is confirmed that all notices were prominently displayed, clear and consistent for visitors.

No records of Legionella, Electrical, or Gas safety tests were kept in the visited Fire Stations, it was noted that these are held centrally by the Property Services department.

First aid boxes were readily available to staff within each Fire Station. Only one of the six first aid boxes contained a contents card, though all items were within date. There is a policy detailing the contents of first aid boxes available on the intranet.

It is confirmed that up-to-date safety record books were in place across each Fire Station including Fire Alarm Systems tests, Emergency lighting Systems Tests, Fire Equipment, Staff List (Contact information), Emergency Contacts (services), Fire Safety (alarms testing) and Fire extinguisher monthly checks.

Other Findings

Any accidents are recorded by the Station Commander along with the Health and Safety department. An investigation is undertaken by the Station Commander unless a potential conflict of interest exists, in which case the Station Commander of a neighbouring Fire Station will undertake the investigation. The recording of accidents is up to date.

Fire blankets were available in each Fire Station's kitchen.

Fire extinguishers were checked during the audit and had servicing dates of January 2022, so were in date.

It is confirmed that no fire exits were locked and all were unblocked.

The Covid-19 Risk Assessment is applicable throughout the South Wales Fire & Rescue Service and is still adhered to across all Fire Stations visited. Signs displaying information about regular hand washing and hygiene were present. Hand sanitiser was available at the entrance of each building and within the rooms of the buildings. There is no longer a cap based on Covid restrictions on the number of people allowed to use the community rooms at a time. A cleaning service is employed in all three Fire Stations.

All Station Managers clearly identified the COVID-19 arrangements in place in relation to health and safety.

All Station Commanders are provided with training upon promotion to their role. Training is provided through pdrPro, which monitors the Station Commander's training and that of their staff.

It was noted that day-to-day staff meetings do not tend to be minuted although action points are raised and are kept for information.

All overtime is completed on an electronic F15 overtime form which is sent to the Station Commander via e-mail. The Station Commander electronically signs the form and then forwards it to the Payroll overtime e-mail address and this is accepted as the authorisation process for authorising the overtime. Rappel, the Service's duty resource management system, has a live feed of staff availability, including sickness absence and leave. Staff can be allocated to specific places when staff numbers are lower than required. No issues were identified with the rostering process for the three Fire Stations.

Other Findings

🔍 The Station Managers were all aware of the policies and procedures for the management of leave and overtime.

🔍 All sickness is recorded via an online reporting system and is recorded by either the Watch Manager or the Crew Manager. A return-to-work form is completed electronically with a return-to-work interview taking place when staff members return to work after a period of sickness absence. The forms used for sickness absence include P55 - sickness notification form, P56 - welfare check form, P57 – one-to-one return to work form and P59 - return to work interview form.

It was noted that staff absences are monitored centrally to identify any potential trends and the possible requirement for retraining following a long-term absence. A Trigger Point System is in use to identify three periods of sickness within 12 months. The Station Manager will be notified by the People Services' Absence Management department to investigate.

🔍 The Station Managers were all aware of the policies and procedures for the management of sickness absence.

🔍 Training is organised through the use of pdrPro, the personal development system. pdrPro records all training, including online training and quizzes and in-person courses. Training records are overseen on pdrPro by the Station Commanders. Should any mandated training be overdue, the Station Commander will chase up the relevant officer and request that training be completed. All three Fire Stations displayed a high degree of completion of training.

🔍 Requisitioning and ordering goods and services are managed centrally. Purchase requests can be made by any member of staff through the eProcurement system and are authorised by the Station Commander. The arrangements for purchasing and payments for goods and services are subject to a separate review within the three-year internal audit strategy cycle.

🔍 Petty cash has been phased out of use in Fire Stations. Instead, all officers are provided with credit cards that are used to purchase fuel in an emergency or to purchase meals.

Other Findings

Barclays, the Service's bank, is notified every time a purchase is made with a fire service credit card and prompts the card user to justify the purchase and upload a picture of the receipt. Every purchase is reviewed and authorised by the Group Manager using the Barclays Spend Management System. The Group Manager is notified by Barclays of any purchase that has not been made without a receipt being provided. The Group Manager will then chase up the user of the credit card to provide a receipt. Any purchase made with the service credit cards that is deemed inappropriate will be deducted from the card user's salary. Bank statements are reconciled with checked receipts on a monthly basis by the finance department. The arrangements for issuing and use of purchase cards are subject to a separate review within the three-year internal audit strategy cycle.

The Service implements an electronic measuring and delivery system, provided by VECTEC Limited. Selected Stations maintain pumps and keep tanks of fuel for the use of refuelling. Electronic fuel keys are provided for the use of refuelling. The use of these pumps is monitored through the means of officers inputting their Service ID and vehicle mileage when using the pumps and the amount of fuel received by officers is monitored. Merthyr Tydfil also employs the same monitoring system for their electric vehicle charging points.

Fuel cards were confirmed to be kept safely in a combination safe along with receipts for fuel purchases.

Income is only received on Stations during fundraising events and is a rare occurrence, particularly since the Covid-19 pandemic, though events are being reintroduced as restrictions have eased. All three Fire Stations visited have held fundraising events in the past 12 months. Merthyr Tydfil Fire Station held a car wash fundraiser, Pontypridd Fire Station took part in a fundraiser football match and Abertillery held a Tristation-wide open day involving police and ambulance service that received donations.

Redkite is an equipment management system used by all Firefighters to ensure that firefighting equipment and tools are regularly tested and to ensure that they are located at the correct location recorded on the Redkite database. Each time new equipment is purchased it is labelled with a Redkite Number which links to the database record. A Due Report which lists all equipment that is due for testing is generated daily by the respective watch in charge.

Redkite equipment management is independent of Fire Stations. Merthyr Tydfil Fire Station had three items marked as 'away from Station' at the time of the visit. These items were marked as in transit and correctly labelled.

Other Findings

🔍 When equipment is reported as lost or damaged an investigation is undertaken by the Station Manager. Information is gathered, such as where the item was previously used and by whom. Any other Fire Station staff who were present are contacted to ensure that they have not taken the equipment in error. If the items remain unfound Fire Station staff are required to complete an electronic O-39 form to confirm that all reasonable actions have been carried out. An eProcurement request is made stating the nature of the defect or to order a new piece of equipment to replace lost items.

🔍 When new or repaired equipment arrives at the Fire Station, Firefighters are responsible for registering the item as present on the Redkite system.

🔍 South Wales Fire and Rescue Service endeavours to keep communities safe by helping to identify and reduce risk in homes.

Firefighters at all Fire Stations offer Home Safety Visits, during which firefighters provide advice and equipment such as fire alarms and smoke detectors. Home Safety Visits are requested through an online form. The Fire Service has a duty to attempt to carry out a visit within forty-five days of the request. The timescales will vary depending on the availability of the individual requesting the visit. If officers have attempted to contact on three or more occasions and individuals have failed to respond, then the request can be removed from the outstanding list, provided that they have recorded details of attempts, including dates and times.

🔍 The Home Safety Visit system is maintained. Merthyr Tydfil Fire Station had five visits outstanding, Abertillery had three and Pontypridd had four. None of the outstanding Home Safety visits were older than 45 days.

🔍 Each Fire Station had the means of visually sighting a visitor before they are permitted entry to the building. A walk around the premises to review the security arrangements for the front entrance, back doors, windows and security gates for all Fire Stations identified that access to all Fire Station buildings was secure. Access to the front and back doors for all Fire Stations required a key. There are locks between the Fire Service and Police Service areas in the Abertillery Tristation.

🔍 All firefighters of both Pontypridd and Abertillery Fire Stations had lockers available. Only around 85% of firefighters of Merthyr Tydfil Fire Station have lockers available due to a lack of space. The Station Manager is aware of the situation and is endeavouring to find more space for additional lockers.

Other Findings

Both Merthyr Tydfil and Pontypridd Fire Stations are occupied 24 hours per day. The Abertillery Fire Station has times when it is empty and is therefore locked. There is also a gate for the car park, though it is currently under maintenance.

Access to computers requires the use of a BitLocker login and an individual-specific user ID and password combination that ensures that all users can be identified. All users have been provided with guidance on the management of their user IDs and passwords.

All Fire Stations have access to the Service's centralised ICT network systems. All Firefighters have e-mail access through a generic Watch email account and have access to the Internet. Prior to being given access to the internet an Acceptable Internet Usage Policy pops up for users to sign up to, accepting the Service's terms and conditions of access.

Maintenance certificates and engineers' reports are not kept at the Fire Stations as these are sent to the Property Services Department. Each time an engineer or contractor arrives on site they are required to complete a Contractor's Site Attendance and Safety Procedures Register form (H17).

Pontypridd and Abertillery Fire Stations both provided guidance on cleaning of kitchens. Merthyr Tydfil's kitchen did not display a procedure for cleaning, though it was noted that the kitchen was cleaned to a high standard.

All three Fire Stations displayed good practice in using colour-coded chopping boards and knives to avoid contamination and measured and recorded fridge temperatures to ensure adequate food hygiene.

The driving licences of firefighters who undertake driving duties are reviewed annually, as well as any new starters or those who requalify. This check is undertaken through an online verification platform, ABS Driver Check.

All of the First Aid boxes were correctly stocked, in line with the list of contents available on the Service's intranet. No issues were identified with the trauma packs of all three Fire Stations.

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

South Wales Fire and Rescue Service employs a sustainability officer, whose primary role is to develop and implement initiatives that will allow the Service to meet its target of reducing its environmental impact and carbon footprint by 25% in three years.

South Wales Fire and Rescue Service have implemented initiatives to reduce the Fire Stations' use of carbon. All three Stations visited have motion sensor lighting and Merthyr Tydfil had electric vehicle charging points present that are used for small electric vehicles.

There are plans to introduce further sustainability measures across South Wales Fire Stations, primarily rainwater catching systems and solar panels, which are scheduled to come into effect next year.

EXPLANATORY INFORMATION

<div align="right">

Appendix A

</div>

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:	15th September 2022	15th September 2022
Draft Report:	6th January 2023	23rd March 2023
Final Report:	26th May 2023	

tiaa

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	South Wales Fire and Rescue Service		
Review:	Station Visits		
Type of Review:	Compliance	Audit Lead:	Auditor

Outline scope (per Annual Plan):	The review considers the arrangements for complying with the organisation's financial procedures at two whole-time Fire Stations and one retained duty system Fire Station. The sample will include Fire Stations that are co-located with other emergency services.	
Detailed scope will consider:	Directed Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Delivery 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. Financial constraint: The process operates with the agreed financial budget for the year. Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.
Requested additions to scope:	None	
Exclusions from scope:	The Fire Stations to be visited are Merthyr Tydfil (WDS / OC), Pontypridd (WDS / OC) and Abertillery (OC – Tristation).	

Planned Start Date:	25th October 2022	**Exit Meeting Date:**	28th October 2022	**Exit Meeting to be held with:**	Group Manager M Evans

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

THIS PAGE IS INTENTIONALLY BLANK

Internal Audit

FINAL

South Wales Fire and Rescue Service

Assurance Review of Risk Management – Mitigating Controls

2022/23

March 2023

Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

009 Industrial Action (Current Risk Score: 64 – High)

203 Cyber Risk (Current Risk Score: 16 – High)

205 Pensions Change Impact (Current Risk Score: 16 – High)

222 Fire Safety Bill (Current Risk Score: (4 – Low)

KEY STRATEGIC FINDINGS

South Wales Fire and Rescue Service has an effective system for recording and managing risk through the Business Management Information System (BMIS) which links risk management to business planning and operational activity.

Evidence was provided to confirm that responsibility for management of risks was in place and the Control Risk Tasks aligned to each risk were being progressed as described.

No Urgent (Priority 1) or Important (Priority 2) recommendations were identified.

GOOD PRACTICE IDENTIFIED

Good practice was noted under each risk which included a member of the Communications team on the Critical Incident Team (009 Industrial Action), implementation of Multi-Factor Authentication (MFA) (203 Cyber Risk); undertaking advance work on the Matthews Pension Remedy exercise relating to on call service (205 Pensions Change Impact) and consultation and engagement with Welsh Government and other Fire Services in relation to the Fire Safety Bill (222 First Safety Bill).

SCOPE

The review assessed the quality and accuracy of the information provided to the Authority for providing assurance. Four risks were selected from South Wales Fire and Rescue Service's strategic risks and business plan risks and the effectiveness of the identified assurance will be reviewed. The scope of the review does not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0

tiaa

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	In relation to Risk 222 First Safety Bill, at the time of the internal audit, the risk had one Risk Control Task identified which was marked as completed. Following the restructure noted the Risk Reduction Team are in the process of developing a Business Plan which once completed will entail identifying actions arising from the Business Plan.	Actions arising from the Risk Reduction Business Plan be added to BMIS to enable oversight and monitoring.	3	*The Planning, Performance and Risk Team will be liaising with the organisation's departments during January to March 2023 to devise our Service's business plan for 2023/24 – The Risk Reduction Service Area will formulate their business plan as part of this process.* *All actions agreed during these meetings are uploaded to BMIS. The Planning, Performance and Risk Team will review the business plan, when finalised, to ensure that any business planning tasks that also serve as mitigation of this risk are displayed and reported as part this risk on the system.*	*30/06/23*	*Head of Service Performance and Communications*

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 Matter recommendations were made.				

ADVISORY NOTE

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

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	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.	In place	-	-

Other Findings

A "Guidance for Managing Corporate Risks at South Wales Fire and Rescue Service (SWFRS)" document is in place which is available to staff through the staff intranet. The Guidance document covers corporate risks which can be considered Strategic Risks which are considered to be Service-wide risks or Department Risks which relate to specific department but are considered significant to the operation of that area. The document has been updated since the previous internal audit risk mitigation review having been re-issued in August 2022.

The "Guidance for Managing Corporate Risks at South Wales Fire and Rescue Service (SWFRS)" document describes the roles and responsibilities of Directors, Department Managers/Heads of Service, overall Risk Owners and Risk Control Task Owners in identifying assessing and managing risks within the Service.

Other Findings

This is the fourth risk mitigations review since the introduction of BMIS for recording and managing risks with internal audits taking place in 2019/20, 2020/21 and 2021/22 previously. In 2021/22 the review provided a 'Substantial Assurance' overall assessment. The review made one Routine (Priority 3) recommendation that: "The responsibility for control tasks be reviewed and updated as required as part of the period performance review to help ensure that the RAG rating is updated, and a comment is provided as to the implementation of the control task. Where the responsibility is yet to be determined the control task be assigned to the risk owner until such time as a decision is made. " No issues were identified with the application of control task RAG Ratings for this review and the recommendation will therefore be closed for the purposes of follow up.

To provide reference for the risks selected for review as part of this internal audit, SWFRS's risk assessment process is summarised as follows. The likelihood of the risk occurring is calculated by using a score of 1 to 5 with categories of 'Low', 'Low / Medium', 'Medium', 'Medium / High' and 'High. The potential impact to the objective should the risk happen is then calculated using scores 1,2,4,8 or 16 with categories of 'Minimal', 'Minor', 'Moderate', 'Major' and 'Severe'. The two scores are then multiplied together and the resultant score is known as the original risk score with the score initially entered onto BMIS and constitutes the 'inherent risk' score in risk management terminology. The process is then repeated but the likelihood and impact scores are then revised taking into account the completed control tasks in place. These revised scores are then multiplied together to develop a new Risk Score known as the current risk score which constitutes the 'residual risk' score in risk management terminology.

The risks selected for review, the Risk Owner and Current Risk Score and associated 'RAG' rating were as follows:

Risk Name	Risk Owner	Current Risk Score	RAG
009 Industrial Action	Chief Fire Officer	64	Red
203 Cyber Risk	Head of ICT	16	Red
205 Pensions Change Impact	Director of People Services	16	Red
222 Fire Safety Bill	Temporary Head of Risk Reduction	4	Green

The risks were selected by the Service with the aim of ensuring that the risks chosen for scrutiny are varied in their nature, to allow management of risk to be reviewed as broadly as possible. Those selected are diverse in their nature, as they are owned by different members of the Senior Management Team. Another factor in selecting the risks in question is that they are all risks that the Service believe may need to be managed very dynamically during upcoming weeks and months due to some changes to the external environment within which it works.

Other Findings

Each risk was identified as being considered at various fora including Senior Management Team and the relevant committee within the Fire Authority Governance Structure.

Strategic risks and risk control tasks are updated quarterly, from the last day of each financial quarter for the previous three months. The period reported is indicated by the date in the heading of the BMIS report – information provided for this audit was for Q2 2021/22, that is, the period ending 30th September 2022.

Discussions were held with each risk owner and evidence obtained to confirm that each Control Risk Task and the activities described were in place or were being implemented as planned.

See Appendix C for full details.

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 has a Planning, Performance and Risk Team whose responsibilities include advising Directors and Managers about potential new risks/opportunities and maintaining the Risk Guidelines documentation; providing risk training and advice to Risk Representatives across the service as necessary; and, loading all risks and agreed risk control tasks onto the Risk Registers within BMIS. The team also performs a role in challenging risk scores and assessments and ensuring updates take place as planned.

EXPLANATORY INFORMATION

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:	15th September 2022	23rd November 2022
Draft Report:	23rd January 2023	21st March 2023
Final Report:	21st March 2023	

tiaa

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	South Wales Fire and Rescue Service
Review:	Risk Management – Mitigating Controls

Type of Review:	Assurance	**Audit Lead:**	Audit Manager

Outline scope (per Annual Plan):	The review assesses the quality and accuracy of the information provided to the Authority for providing assurance. Four risks will be selected from South Wales Fire and Rescue Service's strategic risks and business plan risks and the effectiveness of the identified assurance will be reviewed. The scope of the review does not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.	
Detailed scope will consider:	Directed Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Delivery 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. Sustainability: The impact on the organisation's sustainability agenda has been considered. Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.
Requested additions to scope:	The four risks selected for review by the Service are: • 009 – Industrial Action • 203 Cyber Risk • 205 Pensions Change Impact • 222 Fire Safety Bill	
Exclusions from scope:	The scope of the review does not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.	

Planned Start Date:	05/12/2022	**Exit Meeting Date:**	06/12/2022	**Exit Meeting to be held with:**	Head of Service Performance and Communications

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

tiaa

ADDITIONAL DETAIL IN RELATION TO FINDINGS

The following narrative provides additional detail in relation to the findings. The purpose of this section is only to provide detail on those matters where it is felt that further explanation is required; not all control issues, findings or recommendations are expanded on in this section.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C	**Compliance**	The management monitoring arrangements identify and action any non-compliance with the documented process.	In place	-	-
C1.1	The first risk selected was **009 Industrial Action**: "IF national pay and pension negotiations are seen as adverse THEN there is a risk of industrial action by staff."				
C1.2	The risk had a Likelihood score of four and Impact score of sixteen. (Current Risk Score: 64, High). The risk rating has changed over time to reflect the likelihood of industrial action depending on factors such as pay and conditions negotiations with fire fighter representative bodies. The high risk score is reflective of the current threat of and ongoing strike action across the public sector.				
C1.3	The risk has previously been included in the Risk Mitigation review in 2019/20 by TIAA and historically been included on the Service's risk registers to ensure resilience in the event of industrial action by firefighters.				
C1.4	At the time of the internal audit, the risk had thirteen risk control actions, nine of which were completed and four were in progress and 'Green' RAG Rated.				
C1.5	The Risk Owner is the Chief Fire Officer.				
C1.6	The Risk Control Tasks on BMIS are reviewed on a quarterly basis. The most recent update at the time of the review as of September 2022: "The National Employers have amended their pay offer to 5%, the FBU EC have recommended to their membership to reject this offer. The FBU will facilitate a consultative ballot on this offer from 31st October – 14th November. The Service commenced an early focus on IA (Industrial Action) with the establishment of an IA CIT, which is reviewing Ops Ategol. A tabletop exercise was facilitated on 5th October, with learning being enacted. ELT have an IA preparation briefing every Wednesday afternoon."				

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C1.7	Responsibility for control tasks is allocated at a departmental level to Operations, Operational Risk Management, Executive Leadership Team and Technical Services. Discussion with the Chief Fire Officer confirmed that all current control tasks were being undertaken, the period performance was being regularly updated on BMIS and the due date noted was an accurate reflection of the action being undertaken. Further examples of how the risk is to be mitigated were provided which included: establishment of a Critical Incident Team, weekly meetings of the Executive Leadership Team and identification of the minimum level of cover required and how this will be deployed.			
C1.8	The second risk selected was **203 Cyber Risk**: "IF our ICT services are affected by a cyber-attack THEN we will not be able to carry out key operational and/or back-office functions leading to an increased risk to community and staff members."			
C1.9	The risk had a Likelihood score of four and Impact score of four (Current Risk Score: 16 High). Discussion with the Head of ICT noted that given the heightened threat of a cyber attack and the potential consequences, the issue will inherently be considered high risk. It was noted that discussions had taken place in regard to increasing the risk score, but the mitigations are deemed to be such that this is not required. The scoring has remained static over the last twelve months.			
C1.10	At the time of the internal audit, the risk had twelve Risk Control Tasks, eight of which were completed, two were in progress and given a 'Green' RAG rating, two were in progress and given an 'Amber' RAG Rating, and one action was noted as in progress but not reported on in the period. Review of the action and discussion with the Head of ICT confirmed that this was an ongoing, business-as-usual task performed by ICT and therefore did not require an update.			
C1.11	The Risk Owner the Head of ICT.			
C1.12	The Risk Control Tasks are reviewed on a quarterly basis. The most recent update at the time of the review as of September 2022 stated the following: "Regular backups take place; Attempt to prevent delivery by using Mimesweeper, Protective DNS etc; Attempt to prevent execution by use of desktop AV and staff education; Attempt to prevent lateral movement by using multi factor authentication, removing obsolete platforms and staff education: and Prepare for an incident by running exercises"			

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C1.13	Responsibility for control tasks is allocated at a departmental level to ICT, Operational Risk Management and Corporate Services. Discussion with the Head of ICT confirmed that all current control tasks were being undertaken and had appropriate completion dates. Further examples of how the risk is to be mitigated were provided which included a move to Multi-Factor Authentication (MFA) and cyber resilience exercises and cyber safety and awareness training through 'Bob's Business.'			
C1.14	The third risk selected was **205 Pensions Impact**: "IF the proposed changes to the Pension Scheme are agreed. THEN the Authority may face increased staff turnover/loss of expertise."			
C1.15	The risk had a Likelihood score of four and Impact score of four (Current Risk Score: 16, High). Discussion with the Director of People Services and the Accountant (People Services) and review of the previous risk scoring noted that the likelihood and impact have been continually assessed and updated in response to the number of cases identified or being processed and have been reduced since March 2022 when the scoring was Likelihood score of two and Impact score of eight.			
C1.16	Discussion with the Director of People Services and the Accountant (People Services) noted that a risk in relation to pensions has been included on the Service's risk register since around 2015 but the form and nature of the risk has changed over time. The current risk being particularly linked to recent pensions remedies such as the McCloud and Matthews cases.			
C1.17	The Risk Owner is the Director of People Services.			
C1.18	The Risk Control Tasks on BMIS are reviewed on a quarterly basis. The most recent update at the time of the review September 2022 stated that: "The number of retirements continues to stabilise though we are continuing to monitor establishment levels. We are working with the Government Actuaries Department to develop a modeller/calculator which will provide illustrative retirement options for people."			

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C1.19	At the time of the internal audit, the risk had fifteen Risk Control Tasks, eight of which were completed, six which were in progress and RAG rated 'Green' and one that was also in progress and RAG rated 'Amber.' Evidence and explanations were provided to confirm that each action had been implemented or was being progressed and that the completion dates recorded on BMIS were reflective of the action. Further examples of how the risk is to be mitigated were provided which included a formal internal pensions meeting, although this may be phased out as cases reduce, different pension schemes for new recruits reducing the volume of remedy cases long-term and the development of the Government Actuaries Department Model accessible to Fire Fighters through self-service to undertake pensions calculations.			
C1.20	The fourth risk selected was **222 First Safety Bill**: "IF the proposed Fire Safety Bill and ensuing White Paper for Wales brings greater Fire Safety responsibilities for us THEN we may be unable to adequately provide the financial and human resources required to meet public expectations without further assistance".			
C1.21	In 2021/22 the risk mitigations review included Risk 220: "IF the outcomes of the Grenfell Tower Inquiry (GTI) are not embedded into service planning THEN persons who live and work in High Rise premises may be at greater risk of being affected by fire." Risk 220 is linked the Service's operational capability and preparedness to respond to incidents involving high rise properties and continues to be a key risk for the Service. Risk 222, as noted, relates to the outcomes and requirements of the Fire Safety Bill and the impact on the Service financially and in terms of resources.			
C1.22	The risk had a Likelihood score of one and Impact score of four (Current Risk Score: 4, Low). Discussion with the Temporary Head of Risk Reduction noted that similar to the risk relating to High Rise, the risk relating to the Fire Safety Bill has been identified on the risk register following the Grenfell Tower tragedy of June 2017. A number of factors were noted as contributing to the relatively low scores for likelihood and impact which included good awareness of the content of the Bill and having put mitigation measures in place.			
C1.23	At the time of the internal audit, the risk had one Risk Control Task identified which was marked as completed. Following the restructure noted the Risk Reduction are in the process of developing a Business Plan for the team which once completed will entail identifying actions arising from the Business Plan. Recommendation 1 refers.			
C1.24	The Risk Owner is the Temporary Head of Risk Reduction.			

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C1.25	The Risk Control Tasks are reviewed on a quarterly basis. The most recent update at the time of the review as of September 2022 stated that: "Structure amended to address Fire Safety Bill issues".			
C1.26	A number of controls were noted as being in place in discussion with the Temporary Head of Risk Reduction which included a range of consultation and engagement with Welsh Government and other Fire Services through fora such as the National Fire Chiefs Council and All-Wales Business Safety Group, which is chaired by South Wales Fire and Rescue Service and identification of Station Managers to deliver the Service's statutory duty to respond as consultees through the Planning process.			

Internal Audit

FINAL

tiaa

South Wales Fire and Rescue Service

Summary Internal Controls Assurance (SICA) Report

2023/24

July 2023

tiaa

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Finance Audit and Performance Management (FAPM) Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at South Wales Fire and Rescue Service as of 3rd June 2023.

Future of Internal Audit (IA)- Digital drivers

Use of Data analytics by TIAA

2. TIAA is always adopting new ways of working and methodologies including innovative approaches for delivering internal audits. This is part of our continuous improvement programme which facilitates improvements in efficiency, effectiveness, and the quality of the work we deliver. We currently use data analytics as part of our work in relevant areas to test against full data sets, spot hidden risks, to target our testing and to provide 'proof in total' assurance; this adds credibility and value to the reports we produce. Data Analytics helps us to analyse large volumes of data to identify trends, patterns, and anomalies that may indicate potential risks or opportunities for improvement.

How will Artificial Intelligence (AI) enhance the delivery Internal Audit of the future?

3. We believe that the way internal audits are delivered will change significantly in the next 3 to 5 years through the use of AI, through the use of auditing tools which contribute towards a process of continuous audit assurance, a wider use of predictive analytics to allow auditors to provide reports that are far more forward looking, and robotic process automation which will help remove much of the manual data collection work, thereby allowing Internal Audit more time to provide value-added analysis. Another branch of AI, Natural Language Processing (NLP), has the potential of also enabling auditors to analyse text in a large number of documents.

4. In addition to the use of Data Analytics, TIAA is actively exploring, as part of our vision for the future, the use of AI, automation and other digital tools to streamline the audit process, inform planning, reduce manual effort, and enhance the quality of audit results. Automated data collection and analysis will help reduce the time required to complete audits and improve the accuracy and consistency of audit results. Innovative ways of using and integrating artificial Intelligence in the delivery of audits in response to the exponential growth in data, and how it is analysed and used in the context of Internal Audit, is part of TIAA's innovation strategy. We will also as part of our strategy be investigating more opportunities to not only use AI, but also to develop the capabilities to audit AI and the associated ethical considerations.

5. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Audits completed since the last SICA report to the FAPM Committee

6.   The table below sets out details of audits finalised since the previous meeting of the FAPM Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Station Visits	Reasonable	06/01/2023	23/03/2023	26/05/2023	-	2	2	4
Risk Management – Mitigating Controls	Substantial	23/01/2023	21/03/2023	21/03/2023	-	-	1	-

Progress against the 2023/24 Annual Plan

7.   Our progress against the Annual Plan for 2023/24 is set out in Appendix A.

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 the following briefing notes and fraud digests through the Client Portal, shown in Appendix B, since the previous SICA report.

Briefing Note
Failure to prevent fraud offence

Anti-Crime Alert
Fraud Alert Spring 2023

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.

Progress against Annual Plan 2022-23

System	Planned Quarter	Current Status	Comments
Collaboration – Co-location	1	Fieldwork commenced	Draft report pending
Rosters	1	Final Report Issued: 19/12/2022	Presented to February 2023 meeting
Human Resources Management – Wellbeing	1	Final Report Issued: 09/11/2022	Presented to November 2022 meeting
Station Visits	2	Final Report Issued: 26/05/2023	Presented to July 2023 meeting
Payroll	2	Draft Report Issued: 02/06/2023	
Contract Management	2	Fieldwork completed	Draft report pending
General Data Protection Regulation (GDPR)	2	Final Report Issued: 08/11/2022	Presented to November 2022 meeting
ICT Network Security	3	Final Report Issued: 11/11/2022	Presented to February 2023 meeting
Key Financial Controls	3	Final Report Issued: 15/02/2023	Presented to February 2023 meeting
Risk Management – Mitigating Controls	3	Final Report Issued: 21/03/2023	Presented to July 2023 meeting
Human Resources Management – Training	3	Final Report Issued: 07/12/2022	Presented to February 2023 meeting
Sustainable Procurement	4	Draft Report Issued: 06/04/2023	
Follow Up	4	Draft Report Issued: 05/04/2023	
Annual Planning	1	Final issued: 20/04/2022	

System	Planned Quarter	Current Status	Comments
Annual Report	4	Indicative Draft Report Issued: 02/03/2023	
Audit Management	1 – 4		

KEY:
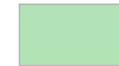
	To be commenced		Site work commenced		Draft report issued		Final report issued

Progress against Annual Plan 2023-24

System	Planned Quarter	Current Status	Comments
Electric Vehicle Charging	1	Draft Report Issued: 30/05/2023	
Assets - Mobile Phones	1	Fieldwork commenced: 03/07/2023	
Payroll	2	Scheduled date: 10/07/2023	**Replaces Airwave / Emergency Services Network**
ICT Data Assurance	2	TBC	
Station Visits	2	Scheduled date: 29/08/2023	
Estates Strategy – Property Compliance	2	TBC	**Scheduled date amended to undertake a review of Payroll (above)**
Risk Management – Mitigating Controls	3	Scheduled date: 06/11/2023	
O365 Implementation	3	TBC	
Airwave / Emergency Services Network	3	NA	**Deferred to 2024/25, replaced by Payroll (above)**
Budgetary Control	3	Scheduled date: 25/09/2023	
Pensions	3	Scheduled date: 02/10/2023	
Sustainability	4	Scheduled date: 05/02/2024	
Health and Safety Management	4	Scheduled date: 15/01/2024	
Follow Up	4	Scheduled date: 08/01/2024	
Annual Planning	1	Final issued: 14/03/2023	

System	Planned Quarter	Current Status	Comments
Annual Report	4		
Audit Management	1 – 4		

KEY:
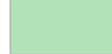
	To be commenced		Site work commenced		Draft report issued		Final report issued

Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk, Control and fraud 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 CBNs and fraud Alerts issued since the previous FAPM Committee which may be of relevance to South Wales Fore and Rescue Service is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
23006	Failure to prevent fraud offence		**Information Only** The government is creating a new failure to prevent fraud offence to hold organisations to account if they profit from fraud committed by their employees. This will improve fraud prevention and protect victims. The new offence will strengthen existing powers to fine and prosecute organisations and their employees for fraud. For information only to Audit Committees and Boards / Governing Bodies Link: Factsheet: failure to prevent fraud offence - GOV.UK (www.gov.uk)

Summary of recent Fraud Alerts

Ref	Subject	Status	TIAA Comments
Spring 2023	Fraud Stop		**No Action Required** The National Crime Agency website states that fraud is the most commonly experienced crime in the UK and costs the UK many billions of pounds every year. The impact of fraud can be devastating to individuals and organisations. Fraud is deception carried out for personal gain, usually money. Everyone has a part to play in fighting fraud. Being aware of the risk and remaining vigilant are important first steps, followed by knowing how to report fraud. This edition covers cases that have been in court recently, other common frauds targeting organisations, common scams in circulation and a checklist for preventing fraud.

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE AUTHORITY   AGENDA ITEM NO 8
24 JULY 2023

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE TREASURER

TREASURY MANAGEMENT MONITORING REPORT

THIS REPORT IS FOR INFORMATION

REPORT APPROVED BY THE TREASURER
REPORT PRESENTED BY TEMPORARY HEAD OF FINANCE, PROCUREMENT & PROPERTY – LISA MULLAN

SUMMARY
The treasury management quarter 1 report provides an update on the Authority's treasury management and prudential indicators for the quarter ending June 2023.

RECOMMENDATION
The Finance, Audit and Performance Management (FAPM) Committee is asked to consider and note the contents of the report.

---

1.   BACKGROUND

1.1   Members have previously received update on the changes arising from the revised Chartered Institute of Public Finance Accountants (CIPFA) Treasury Management and Prudential Codes. This was undertaken as part of the Treasury Management Strategy Statement (TMSS) report provided to Members 27th March 2023. One such change, was the requirement for quarterly reporting of treasury activities and associated indicators for scrutiny purposes from financial 2023/24 onwards.

1.2   Providing a quarter 1 report is a challenge for the Finance team as efforts are correctly focused the annual statutory statement of account process. In addition, due to the timing of this report, a full quarter for 2023/24 has not yet elapsed and we have been unable to compile the necessary monitoring information.

2.   ISSUE

2.1   Our planned treasury activity and associated indicators are based on the following estimates;

Capital budget 2023/24	£10.179m
Budget slippage 2022/23	£4.876m
Total Budget 2023/24	£14.861m
Total capital spending from 1 April - 22 June 2023	£1.920m

Budget monitoring activities for 2023/24 will commence end of June and continue into July when we will have an updated forecast of the capital position for the 31 March 2024.

The plan for financing the above capital investment remains the same and the current cashflow forecast indicates a need to borrow by the end of this calendar year which is hopefully when bank rate will decrease. Members will be aware of the 22nd June monetary policy committee meeting where the Bank of England (BoE) rate increased again by 0.5 percentage points to 5%. This was a departure from rate forecasts and is in direct consequence of high inflation rates which are currently just below 9% with a target of 2%. The expectation from the BoE is that inflation will fall significantly this year although this is not guaranteed, and so new borrowing will be affected by any rate changes. The good news is that existing borrowing costs will not alter as this Authority's strategy is to undertake fixed rate borrowing only, for budget certainty. The average debt book rate was 3.8% as at 31 March 2023 although new borrowing will impact this.

On the upside, investments and deposits held will benefit from higher rates. Current accounts rates are established accordingly;

Lloyds is BoE rate -0:10

Barclays BoE rate -0:30

As at the 27th June our actual counterparties, balances, rates and applicable terms were as follows;

Lloyds Bank	£8.347m	4.9%	current account
Barclays Bank	£5.363m	4.7%	current account
Standard Chartered deposit	£2m	4.62%	1 month standard fixed
Standard Chartered deposit	£3m	4.92%	3 month standard fixed

In terms of our prudential indicators, we remain in an under borrowed position and borrowing limits have not been breached as new borrowing has not been undertaken since December 2020.

3   ISSUE

3.1   For ease, an extract of the TMSS reported to members 27th March 2023 is included below.

Capital, Prudential and Treasury Indicators	2023/24
	Estimate
Opening CFR	46,478
Capital Spending	**14,861**
CERA	-200
Capital Receipts	
Capital Grant	
Revenue Reserves	
Borrowing requirement for the year	**14,661**
Repayment of Debt	
MRP	-4,163
MRP on PFI	-437
Closing CFR	**56,538**
Movement in closing CFR	10,060
Gross Borrowing at 1 April	26,737
New Borrowing	10,000
Loan Repayments	-1,383
Gross Borrowing at 31 March	35,355
Investments/Deposits at 31 March	-2,058
Investments/Deposits at 1 April	-1,000
Net borrowing at 1 April	24,680
Net borrowing at 31 March	34,355
Other long term liabilities i.e. PFI	3,242
Gross Debt	38,596
Under/Over borrowed (Gross Debt vs CFR)	**17,942**
Movement in OLTL from year to year	-437
*Other long term liabilities added to loans must be less than CFR	

4.   FINANCIAL IMPLICATIONS

4.1   The financial implications of treasury activities have been factored into the

Authority's budgeting and reporting processes.

5. IMPLICATIONS

5.1 Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Well-Being Of Future Generations (Wales) Act	No
Socio Economic Duty	No
Sustainability / Environment / Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

5.2 Regulatory, Strategy and Policy

Legal	Yes
Financial	Yes
Procurement	No
Corporate Risk	No
Information Management	No
Data Protection / Privacy	No
Health, Safety and Wellbeing	No
Governance & Audit	No
Service Policy	No
National Policy	No

5.3 Resources, Assets and Delivery

Human Resources and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No
Procurement	No
Budget Revenue/Capital	Yes

6. RECOMMENDATION

6.1 The Finance, Audit and Performance Management (FAPM) Committee is asked to consider and note the contents of the report.

Contact Officer:	Chris Barton, Treasurer
Background Papers:	- TMSS 23/24 - Revenue / Capital Outturn Report

THIS PAGE IS INTENTIONALLY BLANK

PERFORMANCE MONITORING REPORT

Appendix 1

01 April 2022 – 31 March 2023

Gwasanaeth Tân ac Achub
De Cymru

South Wales
Fire and Rescue Service

Produced in

BMIS
Business Management
Information System

Introduction

The Performance Monitoring Report reviews the Service's performance for the period 01 April 2022 to 31 March 2023. The report includes:

- Strategic Indicator Performance Summary……………………………………………………… Page 8
- Strategic Indicator Performance Comments…………………………………………………Pages 9-12
- Analysis of incident activity levels by Unitary Authority Area (UAA)………………………Pages 13-22

The performance indicators show six years of data to demonstrate trends in the Service's long-term performance.

Following consideration by the Senior Management Team and the Fire and Rescue Authority, the report is made available to the public via the internet.

During 2022/23 the Service recorded 14,743 home fire safety checks: 12,308 were carried out, 791 were refused and at 1,644 addresses we were unable to contact the occupier. Most home fire safety checks are now carried out face-to-face.

There have been noticeable differences to the type of incidents that the Service has attended and the time of when these incidents have occurred compared to previous years. When comparing 2021/22 to 2022/23 the incident numbers for fires were:

- Total Fires: 5,567 to 6,031, +8%
- Deliberate Fires: 3,967 to 4,283, +8%
- Accidental Fires: 1,598 to 1,748, +9%

There were noticeable differences to the number of fires that have occurred in the Q2 period (July to Sep). The last time the Service experienced such high numbers was during a period of prolonged high temperature and dry weather in Q2 of 2018/19.

- Total Fires 2018/19(Q2): 2,601
- Total Fires 2019/20(Q2): 1,481

- Total Fires 2020/21(Q2): 1,219
- Total Fires 2021/22(Q2): 1,224
- Total Fires 2022/23(Q2): 2,108

During 2022/23 the monthly total peaked in August 2022 with 883 fires while the previous peak was 1,653 in July 2018.

In 2021/22 fires were more prevalent in the Q4 (Jan to Mar) period but during 2022/23 these incidents reduced by 23% to 1,022.

- Total Fires 2021/22(Q4): 1,325
- Total Fires 2022/23(Q4): 1,022, (-23%0

Although incident numbers were lower in total for Q4 of 2022/23 the month of February experienced a higher number of fires (423). This was the highest number for a February since 2013/14. This is in comparison to the month of March of 2022/23 when the numbers of fire incidents were 297. This was the lowest figure for March since 2017/18.

The Service has established an association between increased grass fires and refuse fires. When the numbers of fires increase, grass and refuse fires are also likely to increase. The numbers below show the grass and refuse fires over the 5 year period and show how when grass fires rise or fall then so do refuse.

- Grass Fires 2018/19: 2,094 Refuse Fires 2,679
- Grass Fires 2019/20: 1,481 Refuse Fires 2,219
- Grass Fires 2020/21: 1,219 Refuse Fires 2,473
- Grass Fires 2021/22: 1,224 Refuse Fires 2,478
- Grass Fires 2022/23: 2,108 Refuse Fires 2,706

Increased volume of grass and refuse fires is also associated with an increase in the number of good intent false alarm callouts that are received and attended.

During the extreme weather in Q2 of 2018/19 we attended 1,129 incidents, with 300 good intent calls in relation to grass and 261 in relation to refuse. The number of callouts fell to 839 by 2021/22 but good intent call outs have risen again to 996 (+19%) in Q2 of 2022/23, with 198 calls in relation to grass and 224 in relation to refuse.

This is in comparison to Q4 (Jan to March) where incidents have fallen from 818 in 2021/22 to 571 (-30%) in 2022/23.

There has also been an increase in False Alarm due to apparatus. For the years 2021/22 compared to 2022/23 the incident numbers were:

- Total False Alarm due to apparatus: 4,937 to 5,419, +10%

The property types with the most incidents were:

- Residential Homes: 260 to 448, +72%
- Hospitals: 600 to 689, +15%
- Educational Premises: 562 to 578, +3%

For the years 2021/22 compared to 2022/23 the Service has experienced an increase in Other Special Service Calls:

- Assist other agencies: 483 to 665, +36%
- Assistance to the Police/Ambulance: 387 to 541, +40%
- Bariatric patients: 162 to 220, +36%
- Suicide or attempted suicide: 44 to 60, +365
- Effecting entry: 342 to 413, +21%

As weather patterns change and we experience more frequent extremes in temperature and rainfall, the Service is likely to experience an increase in such demand peaks. In addition, Special Service incident types such as flooding, and water rescues are also determined by extreme conditions and are likely to become more prevalent in future years. When comparing 2021/22 to 2022/23 these incident types have also increased

- Flooding: +171 to 255, +49%
- Rescue or evacuation from water: 31 to 47, +52%

The Service has experienced a reduction of 1% in calls to Road traffic collisions from 857 in 2021/22 to 848 in 2022/23. The UA with the largest percentage decrease was Bridgend with a 18% reduction from the previous year. Extrications/release of persons in 2022/23 were 18% of all RTCs which is slightly lower than 2021/22 when it was 19% of incidents. There have been 22 fatalities in 2022/23 compared to 17 in 2021/22. The average age of the fatalities in 2022/23 was 46.

The Service Performance & Communications Department co-ordinates and compiles this report on behalf of the Service Delivery Directorate. Incident data is extracted from the Incident Recording System (IRS) and may be subject to change pending validation by the Statistics and Risk Team. Data for this report was extracted on 8th June 2023.

If you have any questions or comments on this report, please contact Neil Herniman at n-herniman@southwales-fire.gov.uk 01443 232775 or Suzanne Absalom on s-absalom@southwales-fire.gov.uk 01443 232588 to discuss.

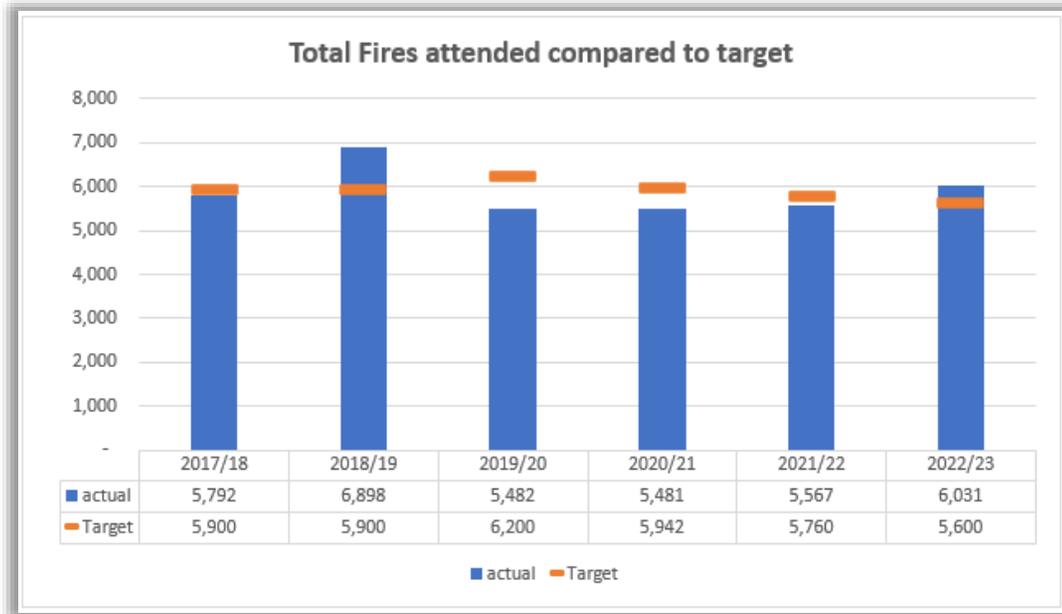# Strategic Indicators 2022/23 Performance

The sunburst below displays the progress of each Strategic Indicator based on its performance against the target set.

Performance Key		⭐ Better than or equal to target	🔴 Up to 5% above target	🔺 Over 5% from target
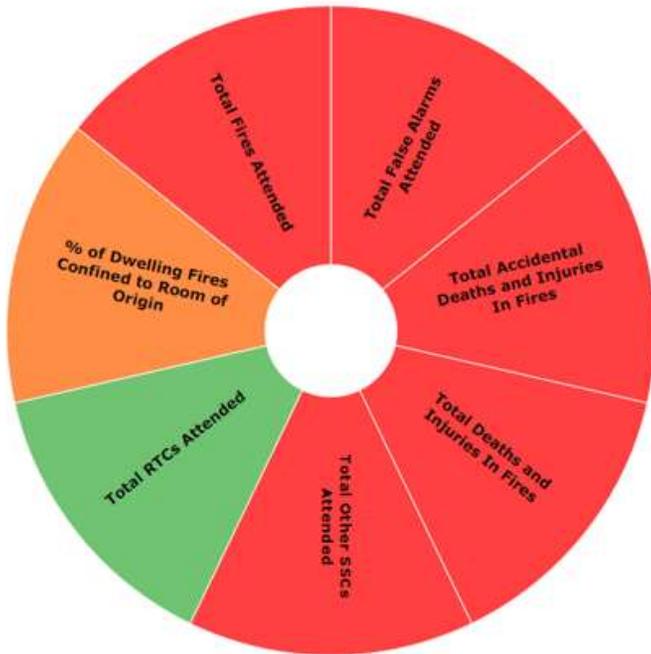
	2022-23	Target	2022/23	2021-22
Total Fires Attended	6,031	5,600	🔺	5,567
Total RTCs Attended	848	872	⭐	857
Total False Alarms Attended	8,746	8,115	🔺	8,366
Total Other SSCs Attended	3,079	2,468	🔺	2,712
% of Dwelling Fires Confined to Room of Origin	81.40%	85.00%	🟠	83.65%
Total Deaths and Injuries in Fires	63	59	🔺	62
Total Accidental Deaths and Injuries in Fires	52	48	🔺	53

The following charts show the total incident numbers for the financial year compared to the target set for that year. Numbers in brackets in the commentary are figures for 2021/22 in comparison to 2022/23 and the corresponding percentage increase/decrease between the two figures.
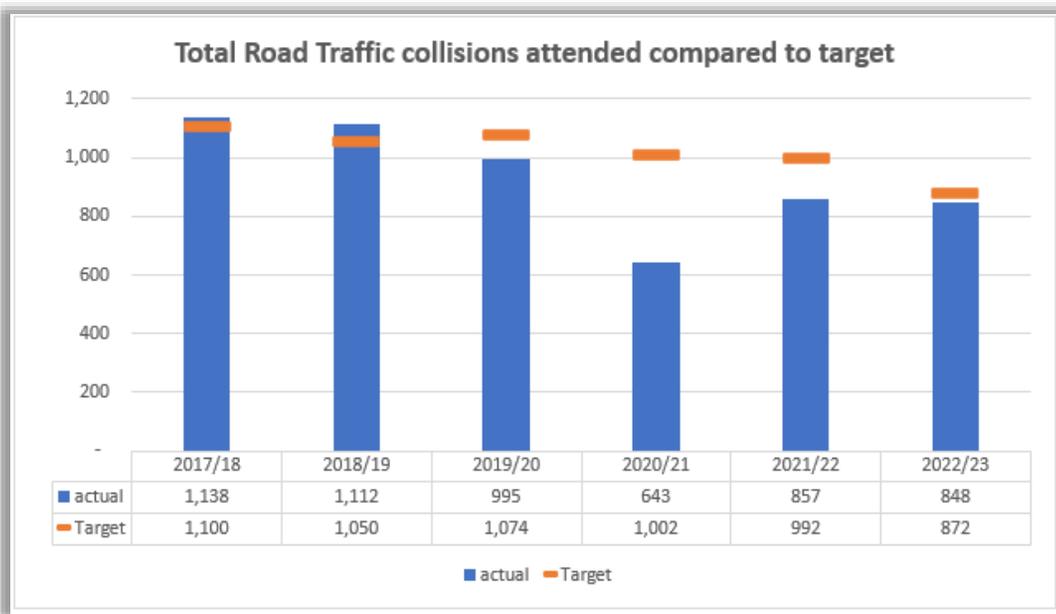

Total Fires attended compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	5,792	6,898	5,482	5,481	5,567	6,031
Target	5,900	5,900	6,200	5,942	5,760	5,600

2022/23 Performance V 2021/22

- Total fires (5,567 – 6,031) ↑ 8%.
- 8% above the target of 5,600.
- Accidental fires (1,598 – 1,748) ↑ 9%.
- Deliberate fires (3,967 – 4,283) ↑ 8%
- Deliberate grass fires (998 – 1,073) ↑ 9%
  Deliberate refuse fires (2,300 – 2,498) ↑ 9%
  Deliberate road vehicle fires (363 – 323) ↓ 11%
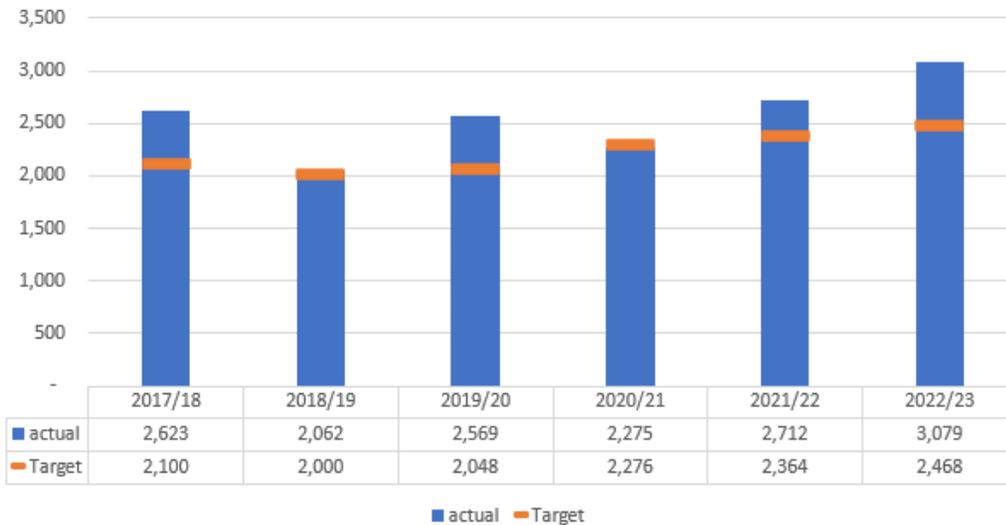- Deliberate fires accounted for 71% of all fires.

Total False Alarms attended compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	7,684	7,847	7,858	7,324	8,366	8,746
Target	7,800	7,500	7,655	7,500	7,974	8,115
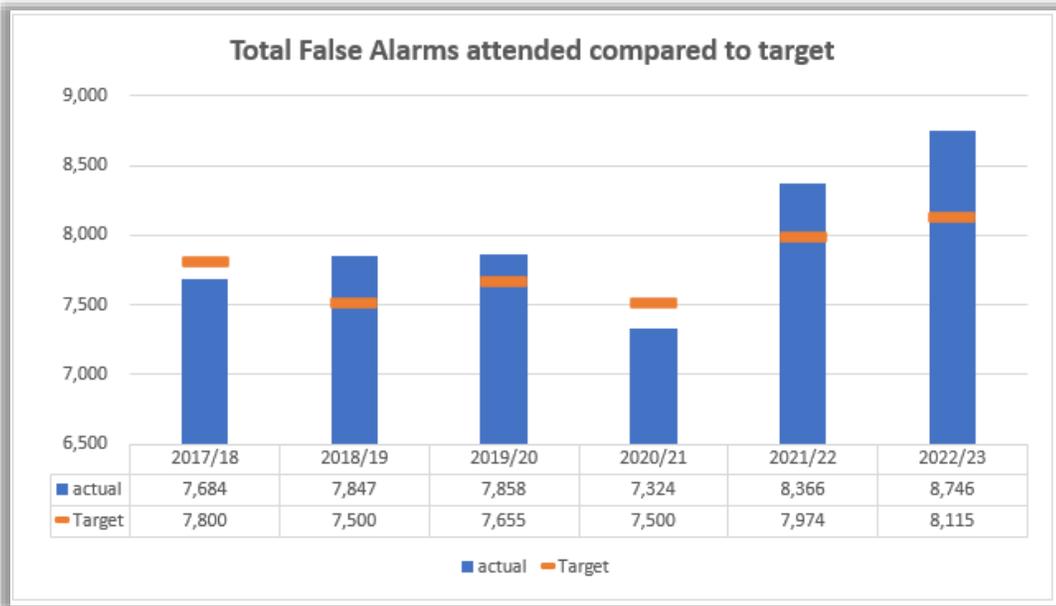
2022/23 Performance V 2021/22

- Total False Alarms (8,366 – 8,746) ↑ 5%.
- 8% **above** the target of 8,115.
- False alarm due to apparatus (4,937 – 5,419) ↑ 10%.
- False alarm good intent (3,168 – 3,023) ↓ 5%.
- False Alarm Malicious (261 – 304) ↑ 17%.
- Residential homes (260 – 448) ↑ 72%, Education (562 – 578) ↑ 3%, Hospitals (600 – 689) ↑ 15%.
- Appliances in attendance at Residential homes (489 – 749) ↑ 53%, Education (848 – 866)) ↑ 2%, Hospitals (923 – 1,075) ↑ 17%.

Total Road Traffic collisions attended compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	1,138	1,112	995	643	857	848
Target	1,100	1,050	1,074	1,002	992	872

2022/23 Performance V 2021/22

- Total RTCs (857 – 848) ↓ 1%.
- 3% **below** the target of 872
- Numbers were lower than last year but were above the 643 incidents experienced during 2020/21 when there was less traffic on the roads due to the pandemic.
- Extrications/release of persons in 2022/23 were 18% of all RTCs which is slightly lower than last year when it was 19%.
- There have been 22 fatalities at RTCs this year (12 males, 10 females). The average age of the fatalities was 46.

Total Other Special Service Calls attended compared to target

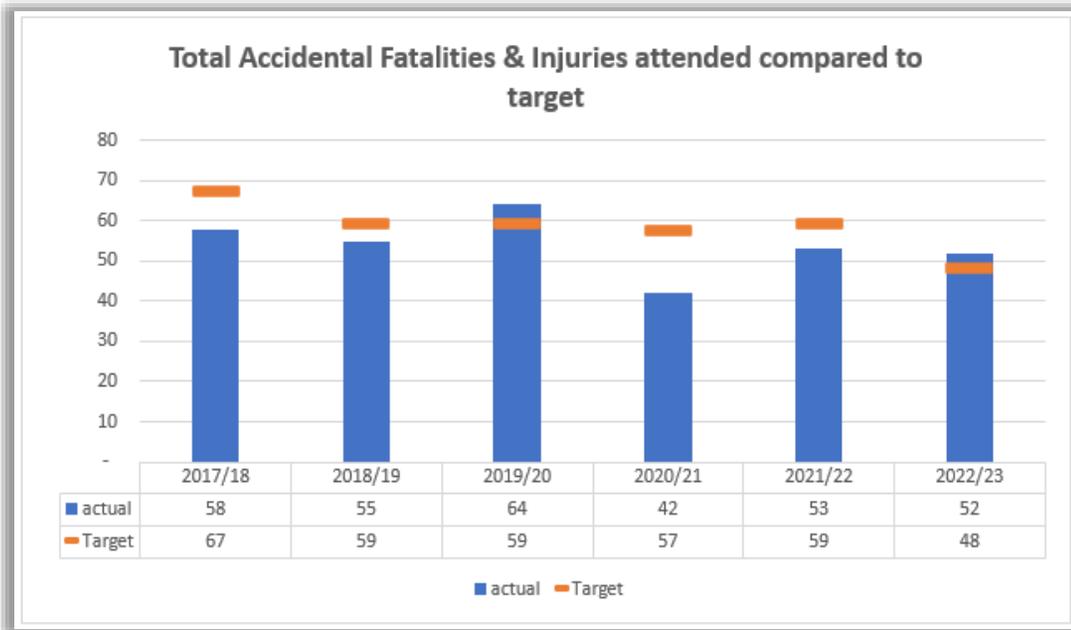|	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	2,623	2,062	2,569	2,275	2,712	3,079
Target	2,100	2,000	2,048	2,276	2,364	2,468

2022/23 Performance V 2021/22

- Other SSCs (2,712 – 3,079) ↑ 14%.
- 25% above the target of 2,468.
- Effecting entry (342 to 413) ↑ 21%, other rescue release of person (157 to 180) ↑ 15%, flooding (171 to 255) ↑ 49%.
- Assisting other agencies (483 – 665) ↑ 36%, Bariatrics (162 – 220) ↑ 36%. Suicides (44 to 60) ↑ 36%.
- Cardiff UA had the highest number of incidents with 767, an increase of 60, 7% from the previous year. Effecting entry accounted for 133 of these incidents.

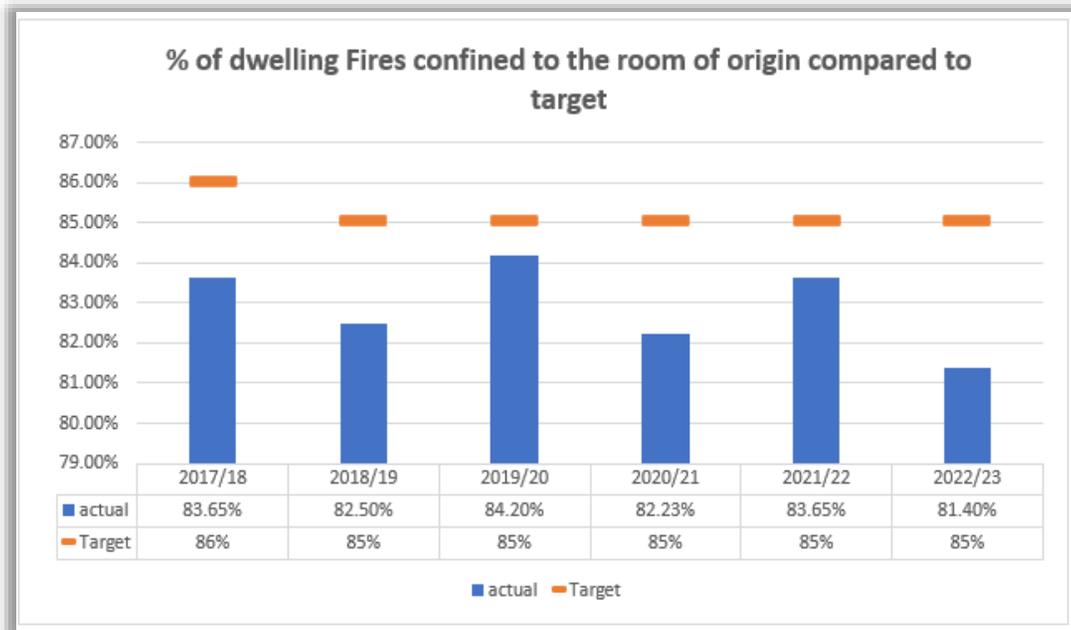## Total Fatalities & Injuries attended compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	67	71	84	49	62	63
Target	81	66	66	68	66	59
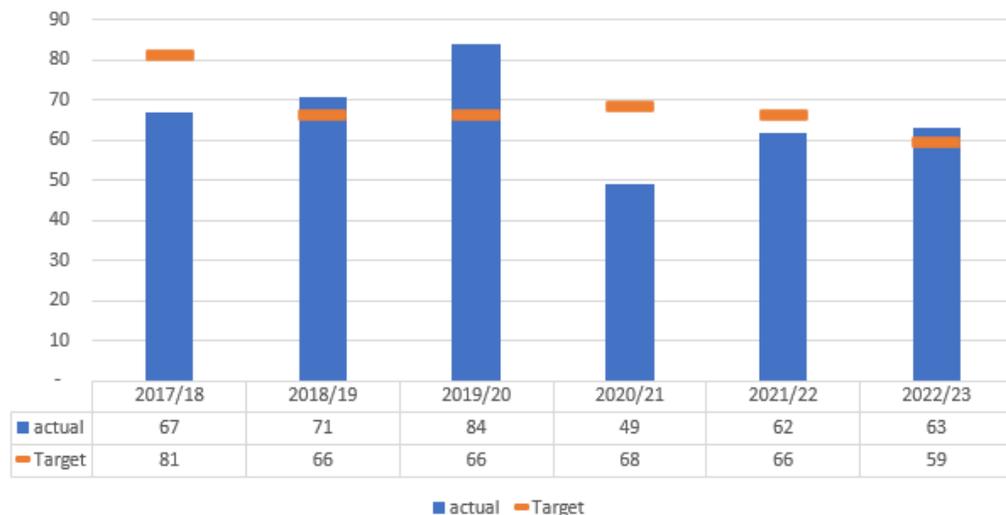
2022/23 Performance V 2021/22

- Total fatalities and injuries have risen from 62 in 2021/22 to 63 in 2022/23.
- 7% above the target of 59.
- 6 fatalities from fire, compared to 8 last year.
- 5 were in accidental dwelling fires and the other was in a vehicle fire.
- There were 18 serious injuries compared to 10 last year.
- There were 37 slight injuries compared to 44 last year.

Total Accidental Fatalities & Injuries attended compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	58	55	64	42	53	52
Target	67	59	59	57	59	48

2022/23 Performance V 2021/22

- Accidental fatalities and Injuries have fallen from 53 in 2021/22 to 52 in 2022/23.
- 8% above the target of 48.
- There were 5 accidental fatalities, 4 were in accidental dwelling fires, 4 females all aged over 56.
- The fatality in a vehicle fire was a male aged 43.
- There were 16 accidental serious injuries compared to 9 last year.
- There were 31 accidental slight injuries compared to 37 last year.

% of dwelling Fires confined to the room of origin compared to target

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
actual	83.65%	82.50%	84.20%	82.23%	83.65%	81.40%
Target	86%	85%	85%	85%	85%	85%

2022/23 Performance V 2021/22

- 587 of 710 dwelling fires have been confined to the room of origin (81.40%).
- This is below last year and is 3.6% below the target set of 85% at the start of the year.
- Monmouthshire UA had 89% of fires confined to the room of origin.
- Caerphilly and Merthyr UA had the lowest percentage with 76% of fires confined to the room of origin.

Blaenau Gwent County Borough Council

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	1003	121	72	89	120	129	104	66	81	77	66	97	68	1090	1003	87	9%
Special Service Calls	172	10	13	9	27	13	23	13	11	8	11	9	18	165	172	-7	-4%
Total RTCs Attended	37	0	0	1	6	2	5	2	2	1	5	3	5	32	37	-5	-14%
Total Other SSCs Attended	135	10	13	8	21	11	18	11	9	7	6	6	13	133	135	-2	-1%
Total False Alarms Attended	389	45	29	34	37	52	39	27	28	41	26	27	28	413	389	24	6%
Malicious False Alarms	9	0	0	1	1	2	1	2	0	1	2	2	1	13	9	4	44%
Good Intent False Alarms	193	23	14	15	20	28	19	9	9	9	8	10	13	177	193	-16	-8%
Automatic False Alarms	187	22	15	18	16	22	19	16	19	31	16	15	14	223	187	36	19%
Total Fires Attended	442	66	30	46	56	64	42	26	42	28	29	61	22	512	442	70	16%
Deliberate Fire	382	60	23	40	48	56	33	18	34	20	27	52	19	430	382	48	13%
Deliberate Grass Fire Attended	88	16	6	6	8	16	8	3	0	0	0	12	1	76	88	-12	-14%
Deliberate Refuse Fire Attended	219	37	15	29	34	34	16	11	32	18	24	32	16	298	219	79	36%
Accidental Fire	60	6	7	6	8	8	9	8	8	8	2	9	3	82	60	22	37%
Accidental Dwelling Fire Attended	22	1	3	2	1	2	3	1	6	4	0	4	2	29	22	7	32%
Total Deaths and Injuries in Fires	1	1	0	0	0	0	0	0	1	1	0	0	0	3	1	2	200%
Total Accidental Deaths and Injuries in Fires	0	0	0	0	0	0	0	0	1	1	0	0	0	2	0	2	200%

Data on accidental dwelling fires indicates that the numbers have increased by 32% compared to last year with 29 in total compared to 22 last year. There were 6 in Q1, 6 in Q2,11 in Q3 and 6 in Q4.11 of the 29 incidents were caused by cooking compared to 6 of 22 last year. 17 of the 29 fires were due to human factors with distraction (8) and falling asleep (5) the main incident types. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. There was 1 serious injury and 2 slight injuries , which is 2 more than last year. Other Special Service Calls have decreased from 135 to 133 (-1%) although attendance at effecting entry incidents has increased from 9 incidents last year to 21 incidents this year. 7 calls were to persons in distress, 5 for medical cases and 3 were because a child was involved. Assistance to other agencies has increased from 25 last year to 28 (+12%) this year and is the highest incident category. The number of road traffic collisions attended has decreased from 37 to 32 (-14%). 20 of the 32 incidents were to make the scene safe. Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires however have decreased by 14% from 88 to 76. Deliberate refuse fires have increased by 36% from 219 to 298. Automatic false alarms have increased by 19% from 187 to 223. There were particularly high numbers in calls to Residential homes with 52 incidents compared to 20 last year, the majority being to cooking/burnt toast (19). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 9 to 13 and there was an 8% decrease in good intent false alarms (193 to 177) with calls to loose refuse (61) accounting for most of this call type.

South Wales Fire and Rescue Service — Gwasanaeth Tân ac Achub De Cymru

Bridgend County Borough Council

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	1594	176	116	151	145	182	114	99	108	126	95	97	109	1518	1594	-76	-5%
Special Service Calls	375	19	27	37	23	43	23	30	25	35	29	20	32	343	375	-32	-9%
Total RTCs Attended	98	2	5	10	6	11	2	11	4	7	5	7	10	80	98	-18	-18%
Total Other SSCs Attended	277	17	22	27	17	32	21	19	21	28	24	13	22	263	277	-14	-5%
Total False Alarms Attended	764	67	55	65	70	78	62	50	64	67	44	51	48	721	764	-43	-6%
Malicious False Alarms	13	1	2	0	1	1	2	4	0	4	2	0	4	21	13	8	62%
Good Intent False Alarms	340	30	17	26	37	48	19	13	27	27	18	14	14	290	340	-50	-15%
Automatic False Alarms	411	36	36	39	32	29	41	33	37	36	24	37	30	410	411	-1	0%
Total Fires Attended	455	90	34	49	52	61	29	19	19	24	22	26	29	454	455	-1	0%
Deliberate Fire	322	67	26	31	38	46	20	12	11	13	15	15	20	314	322	-8	-2%
Deliberate Grass Fire Attended	117	36	6	6	11	13	2	0	0	0	0	5	4	83	117	-34	-29%
Deliberate Refuse Fire Attended	150	23	17	22	26	27	14	9	9	8	4	4	9	172	150	22	15%
Accidental Fire	133	23	8	18	14	15	9	7	8	11	7	11	9	140	133	7	5%
Accidental Dwelling Fire Attended	44	8	3	7	3	2	2	3	1	3	4	6	6	48	44	4	9%
Total Deaths and Injuries in Fires	5	0	1	0	0	0	0	0	0	0	1	0	1	3	5	-2	-40%
Total Accidental Deaths and Injuries in Fires	5	0	1	0	0	0	0	0	0	0	1	0	0	2	5	-3	-60%

Data on accidental dwelling fires indicates that the numbers have increased by 9% compared to last year with 48 in total compared to 44 last year. There were 18 incidents in Q1,7 in Q2,7 in Q3 and 16 in Q4. 13 of the 48 incidents were caused by cooking compared to 17 of 44 last year. 26 of the 48 fires were due to human factors with distraction (10) and other medical conditions (4) the main reasons. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. Sadly, there were 2 fatalities, a female aged 84 caused by faulty wiring and a female aged 51 where the cause of the fire was deliberate. There was also a serious injury, a female aged 87 which was caused by candles. Attendance at Other special service calls have decreased from 277 to 263 (-5%), although assistance to other agencies has increased from 41 to 68 (+66%) compared last year. Crews also attended 21 bariatric incidents compared to 16 (+31%) last year. There were also increases to effecting entry incidents with numbers rising from 29 to 37 (+28%). The number of road traffic collisions attended has decreased from 98 to 80 (-18%) with crews attending 14 extrications/release of persons compared to 18 last year. Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires however have decreased by 29% from 117 to 83. Deliberate refuse fires have increased by 15% from 150 to 172. Automatic false alarms have decreased by 0.1% from 411 to 410. There was however an increase in attendance at Residential homes (35 to 65) and Hospitals (25 to 32). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 13 to 21 (+62%) and there was a 15% (340 to 290) decrease in good intent false alarms with calls to loose refuse accounting for 57 of these calls.

South Wales Fire and Rescue Service (Gwasanaeth Tân ac Achub De Cymru)

Caerphilly County Borough Council

CAERPHILLY COUNTY BOROUGH COUNCIL / CAERFFILI

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	2045	261	170	180	210	264	176	156	146	140	163	144	144	2154	2045	109	5%
Special Service Calls	347	27	22	20	37	42	29	38	31	37	40	16	43	382	347	35	10%
Total RTCs Attended	88	8	7	4	10	10	5	10	8	8	12	5	9	96	88	8	9%
Total Other SSCs Attended	259	19	15	16	27	32	24	28	23	29	28	11	34	286	259	27	10%
Total False Alarms Attended	817	78	61	80	89	84	70	71	73	70	78	67	67	888	817	71	9%
Malicious False Alarms	17	1	0	3	4	1	2	5	2	0	4	1	3	26	17	9	53%
Good Intent False Alarms	418	45	40	38	45	50	33	27	25	29	32	35	21	420	418	2	0%
Automatic False Alarms	382	32	21	39	40	33	35	39	46	41	42	31	43	442	382	60	16%
Total Fires Attended	881	156	87	80	84	138	77	47	42	33	45	61	34	884	881	3	0%
Deliberate Fire	696	134	69	59	58	104	61	35	31	16	32	46	19	664	696	-32	-5%
Deliberate Grass Fire Attended	163	54	22	12	14	37	11	1	0	2	2	4	1	160	163	-3	-2%
Deliberate Refuse Fire Attended	440	71	35	35	33	55	45	28	19	11	25	37	14	408	440	-32	-7%
Accidental Fire	185	22	18	21	26	34	16	12	11	17	13	15	15	220	185	35	19%
Accidental Dwelling Fire Attended	66	8	8	6	9	8	4	2	3	8	7	6	8	77	66	11	17%
Total Deaths and Injuries in Fires	11	0	1	0	1	3	0	0	0	2	0	0	2	9	11	-2	-18%
Total Accidental Deaths and Injuries in Fires	10	0	1	0	1	3	0	0	0	2	0	0	2	9	10	-1	-10%

Data on accidental dwelling fires indicates that the numbers have increased by 17% compared to last year. The number of incidents has risen from 66 to 77. There were 22 incidents in Q1, 21 in Q2,13 in Q3 and 21 in Q4. 19 of the 77 incidents were caused by cooking compared to 20 of 66 last year. 40 of the fires were due to human factors with distraction (11) and incidents involving disabled persons (5) the main reasons. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. Sadly, there was a fatality during the year, a 43-year-old male in a vehicle fire. There were also 3 serious and 5 slight injuries. Attendance at Other special service calls have increased by 10% with Assistance to other agencies increasing from 61 to 72 (+18%) compared to last year. There were also increases to animal assistance incidents from 15 to 24 (+60%) and effecting entry,24 to 30 (+25%). The number of road traffic collisions attended has increased from 88 to 96 (+9%) with crews attending 22 extrications/release of persons compared to 21 last year. Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires however have decreased by 2% from 163 to 160. Deliberate refuse fires have also decreased by 7% from 440 to 408. Automatic false alarms have increased by 16% from 382 to 442. The property type accounting for the most call outs was industrial manufacturing although numbers did fall from 89 to 69. Incidents at Residential homes increased from 22 to 43 (+96%). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 17 to 26 (+53%) and there was a slight increase in good intent false alarms from 418 to 420 with calls to loose refuse (94) being the reason for most of these calls.

South Wales Fire and Rescue Service — Gwasanaeth Tân ac Achub De Cymru

Cardiff City Council

CARDIFF CAERDYDD

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	4075	371	365	372	476	452	371	338	322	377	328	329	310	4411	4075	336	8%
Special Service Calls	863	63	90	85	94	83	68	79	67	96	71	62	64	922	863	59	7%
Total RTCs Attended	156	10	12	12	10	15	10	16	9	20	14	13	14	155	156	-1	-1%
Total Other SSCs Attended	707	53	78	73	84	68	58	63	58	76	57	49	50	767	707	60	8%
Total False Alarms Attended	2217	181	168	197	219	218	182	181	199	234	210	195	188	2372	2217	155	7%
Malicious False Alarms	76	10	10	2	10	5	6	2	9	8	10	9	7	88	76	12	16%
Good Intent False Alarms	706	51	44	58	68	73	46	48	43	71	43	39	44	628	706	-78	-11%
Automatic False Alarms	1435	120	114	137	141	140	130	131	147	155	157	147	137	1656	1435	221	15%
Total Fires Attended	995	127	107	90	163	151	121	78	56	47	47	72	58	1117	995	122	12%
Deliberate Fire	656	100	74	60	122	107	74	55	29	28	25	42	36	752	656	96	15%
Deliberate Grass Fire Attended	128	36	8	13	40	54	25	7	1	1	0	2	5	192	128	64	50%
Deliberate Refuse Fire Attended	402	56	54	37	65	49	47	40	23	23	16	28	24	462	402	60	15%
Accidental Fire	339	27	33	30	41	44	47	23	27	19	22	30	22	365	339	26	8%
Accidental Dwelling Fire Attended	164	12	8	14	9	12	19	9	13	11	11	10	10	138	164	-26	-16%
Total Deaths and Injuries in Fires	11	0	1	0	2	2	1	1	0	3	0	0	0	10	11	-2	-9%
Total Accidental Deaths and Injuries in Fires	8	0	1	0	1	2	1	1	0	2	0	0	0	8	8	0	0%

Data on accidental dwelling fires indicates that the numbers have decreased by 16% compared to last year. The number of incidents has fallen from 164 to 138. There was 34 incidents Q1, 40 in Q2,33 in Q3 and 31 in Q4. 45 of the 138 (33%) incidents were caused by cooking which was lower than last year when there was 58 of 134 (35%) fires caused by cooking. 64 of the fires were due to human factors with distraction (19) and falling asleep (13) two of the main reasons. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. Sadly, there was a fatality in August, a female aged 65, caused by smoking materials. There was also 2 serious and 7 slight injuries. Attendance at Other special service calls have increased by 8% from 707 to 767 with assistance to other agencies increasing from 109 to 128 (+17%) compared to last year. There was also an increase to effecting entry/exit, 118 to 132 (+12%). The number of road traffic collisions attended has decreased from 156 to 155 (-0.6%) with crews attending 24 extrications/release of persons compared to 16 last year. Most of the calls attended were to making the scene/vehicle safe (84). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires have increased by 50% from 128 to 192. Deliberate refuse fires have also increased by 15% from 402 to 462. Automatic false alarms have increased by 15% from 1,435 to 1,656. There was an increase in attendance hospitals (231 to 269) and educational properties (113 to 155). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 76 to 88 (+16%) and there was a 11% (706 to 628) decrease in good intent false alarms with calls to domestic premises accounting for most of these calls.

Merthyr Tydfil County Borough Council

Gwasanaeth Tân ac Achub
De Cymru

South Wales
Fire and Rescue Service

MERTHYR TUDFUL
MERTHYR TYDFIL
County Borough Council

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	828	81	70	48	78	85	53	59	51	58	54	43	54	734	828	-94	-11%
Special Service Calls	152	9	14	8	17	17	15	11	11	19	17	6	18	162	152	10	7%
Total RTCs Attended	49	1	3	1	6	7	5	4	1	3	3	1	7	42	49	-7	-14%
Total Other SSCs Attended	103	8	11	7	11	10	10	7	10	16	14	5	11	120	103	17	17%
Total False Alarms Attended	345	26	23	19	32	39	23	32	30	22	19	22	24	311	345	-34	-10%
Malicious False Alarms	14	2	2	0	1	1	2	0	2	0	1	0	1	12	14	-2	-14%
Good Intent False Alarms	134	15	7	8	16	14	9	7	10	10	3	7	12	118	134	-16	-12%
Automatic False Alarms	197	9	14	11	15	24	12	25	18	12	15	15	11	181	197	-16	-8%
Total Fires Attended	331	46	33	21	29	29	15	16	10	17	18	15	12	261	331	-70	-21%
Deliberate Fire	264	40	25	19	23	26	12	11	6	11	10	11	9	203	264	-61	-23%
Deliberate Grass Fire Attended	117	24	6	7	7	14	3	0	0	2	0	1	3	67	117	-50	-43%
Deliberate Refuse Fire Attended	111	15	14	7	15	10	8	5	2	9	5	8	4	102	111	-9	-8%
Accidental Fire	67	6	8	2	6	3	3	5	4	6	8	4	3	58	67	-9	-13%
Accidental Dwelling Fire Attended	30	5	4	1	1	1	0	3	1	3	4	3	2	28	30	-2	-7%
Total Deaths and Injuries in Fires	3	2	2	0	0	1	0	3	0	0	2	3	0	13	3	9	333%
Total Accidental Deaths and Injuries in Fires	3	2	2	0	0	0	0	0	0	0	1	2	0	7	3	4	133%

Data on accidental dwelling fires indicates that the numbers have decreased by 7% compared to last year. The number of incidents has fallen from 30 to 28. There were 10 incidents Q1, 2 in Q2, 7 in Q3 and 9 in Q4. 10 of the 28 (36%) incidents were caused by cooking compared to 12 of 30 (40%) last year. 14 of the fires were due to human factors with falling asleep (4) and distraction (4) the main reasons. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. Sadly, there was 1 fatality in Q1, a female aged 56 caused by cooking and a fatality in Q4, a female aged 78 caused by smoking. There were also 7 slight injuries and 4 serious injuries. Attendance at Other special service calls have increased by 17% with assisting other agencies the main incident type rising from 22 last year to 34 (+55%). The number of road traffic collisions attended has decreased from 49 to 42 (-14%) with crews attending 10 extrications/release of persons compared to 7 last year. Other calls were to making the scene/vehicle safe (21) and medical incidents (4). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate refuse fires however have decreased by 8% from 111 to 102. Deliberate grass fires have also decreased by 43% from 117 to 67. Automatic false alarms have decreased by 8% from 197 to 181. There were 59 calls to hospitals and medical care and 30 calls to educational properties. Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have decreased from 14 to 12 and there was a 12% (134 to 118) reduction in good intent false alarms with calls to loose refuse accounting for most of these calls.

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	905	75	88	101	83	93	78	71	89	84	75	61	80	978	905	73	8%
Special Service Calls	230	19	23	25	13	21	24	18	19	20	22	13	28	245	230	15	7%
Total RTCs Attended	76	6	10	5	5	10	6	1	6	5	6	5	10	75	76	-1	-1%
Total Other SSCs Attended	154	13	13	20	8	11	18	17	13	15	16	8	18	170	154	16	10%
Total False Alarms Attended	475	32	44	46	39	48	40	42	55	52	38	33	40	509	475	34	7%
Malicious False Alarms	3	1	0	0	0	0	0	3	0	0	0	0	1	5	3	2	67%
Good Intent False Alarms	143	15	14	12	18	19	14	7	10	15	10	9	6	149	143	6	4%
Automatic False Alarms	329	16	30	34	21	29	26	32	45	37	28	24	33	355	329	26	8%
Total Fires Attended	200	24	21	30	31	24	14	11	15	12	15	15	12	224	200	24	12%
Deliberate Fire	66	9	9	11	16	9	7	2	4	1	5	6	2	81	66	15	23%
Deliberate Grass Fire Attended	20	1	2	5	5	5	2	0	0	0	0	1	1	22	20	2	10%
Deliberate Refuse Fire Attended	21	7	5	6	10	2	5	2	1	1	2	5	1	47	21	26	124%
Accidental Fire	134	15	12	19	15	15	7	9	11	11	10	9	10	143	134	9	7%
Accidental Dwelling Fire Attended	29	4	3	4	1	2	1	3	5	5	2	2	1	33	29	4	14%
Total Deaths and Injuries in Fires	3	1	1	0	0	0	0	0	0	0	0	0	0	2	3	-1	-33%
Total Accidental Deaths and Injuries in Fires	2	1	1	0	0	0	0	0	0	0	0	0	0	2	2	0	0%

Data on accidental dwelling fires indicates that the numbers have increased by 14% compared to last year. The number of incidents has risen from 29 to 33. There was 11 incidents Q1,4 in Q2,13 in Q3 and 5 in Q4. Cooking accounted for 10 of the 33 incidents compared to 8 of 39 in the previous year. 10 of the fires were because of human factors with persons falling asleep accounting for 6 incidents. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. Sadly, there was 1 serious injury in Q1, a male aged 92 caused by cooking and 1 slight injury. The were no further injuries or fatalities for the remainder of the year. Attendance at Other special service calls have increased from 154 to 170 (+10%), however assistance to other agencies fell from 39 to 36 (-8%) compared to last year. There were also 16 calls to flooding compared to 4 last year. The number of road traffic collisions attended has decreased from 76 to 75 (-1%) with crews attending 24 extrications/release of persons which was the same as last year. 33 of the calls were making the scene/vehicle safe. Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents as restrictions are eased. Deliberate grass fires have increased by 10% from 20 to 22. Deliberate refuse fires have increased by 124% from 21 to 47. Automatic false alarms have increased by 8% from 329 to 355. There were 49 calls to hospitals which was1 less than last year and calls to residential homes increased from 19 to 32. Educational premises also experienced an increase in calls from 41 to 45. Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 3 to 5 and there was a 4% (143 to 149) increase in good intent false alarms with calls to dwellings and loose refuse accounting for most of these calls.

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	2181	233	189	187	235	319	266	190	209	194	166	162	157	2507	2181	326	15%
Special Service Calls	360	36	20	26	41	44	41	23	42	54	35	22	32	416	360	56	16%
Total RTCs Attended	72	4	8	4	6	4	5	8	9	12	7	3	10	80	72	8	11%
Total Other SSCs Attended	288	32	12	22	35	40	36	15	33	42	28	19	22	336	288	48	17%
Total False Alarms Attended	1068	111	84	80	84	96	100	109	99	103	88	89	84	1127	1068	59	6%
Malicious False Alarms	64	5	2	5	3	5	3	8	10	1	4	6	4	56	64	-8	-13%
Good Intent False Alarms	351	38	29	31	29	40	33	22	24	21	22	17	29	335	351	-16	-5%
Automatic False Alarms	653	68	53	44	52	51	64	79	65	81	62	66	51	736	653	83	13%
Total Fires Attended	753	86	85	81	110	179	125	58	68	37	43	51	41	964	753	211	28%
Deliberate Fire	574	71	65	62	90	156	112	50	51	25	32	40	23	777	574	203	35%
Deliberate Grass Fire Attended	70	11	12	16	23	70	26	3	0	0	1	0	3	165	70	95	136%
Deliberate Refuse Fire Attended	384	34	37	35	55	70	62	30	28	15	25	33	8	432	384	48	13%
Accidental Fire	179	15	20	19	20	23	13	8	17	12	11	11	18	187	179	8	4%
Accidental Dwelling Fire Attended	67	6	6	5	6	5	4	5	6	8	3	8	7	69	67	2	3%
Total Deaths and Injuries in Fires	8	0	0	1	0	1	0	0	1	0	0	0	0	3	8	-5	-63%
Total Accidental Deaths and Injuries in Fires	6	0	0	1	0	0	0	0	1	0	0	0	0	2	6	-4	-67%

Data on accidental dwelling fires indicates that the numbers have increased by 3% compared to last year. The number of incidents has increased from 67 to 69. There were 17 incidents in Q1,15 in Q2,19 in Q3 and 18 in Q4. 25 of the 69 incidents were caused by cooking compared to 11 of 67 last year. 36 of the 69 fires were due to human factors with distraction (11) and unknown (11) the main reasons for the calls. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. There were 3 slight injuries in 2022/23 compared to 2 fatalities, 2 serious and 4 slight injuries in 2021/22. Attendance at Other special service calls have increased by 17%, with assistance to other agencies rising from 36 to 71 incidents, an increase of 97%. There were 23 calls to bariatric incidents compared to 16 last year. The number of road traffic collisions attended has increased from 72 to 80 (+11%) with crews attending 10 extrication/release of persons, the same as last year. Most of the calls were to making the scene/vehicle safe (46). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires have increased by 136% from 70 to 165 the majority of which were in Q2 (119). Deliberate refuse fires have also increased by 13% from 384 to 432. Automatic false alarms have increased by 13% from 653 to 736. Calls to hospitals increased from (54 to 68) and Industrial Manufacturing by 189% from 9 to 26, but there was a decrease in calls to educational premises from 103 to 72 (-30%). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have decreased from 64 to 56 (-13%) and there was a 5% decrease in good intent false alarms from 351 to 335 with calls to dwellings (100) and loose refuse (61) accounting for most of these calls.

South Wales Fire and Rescue Service — Gwasanaeth Tân ac Achub De Cymru

Rhondda Cynon Taf County Borough Council

RHONDDA CYNON TAF — STRONG HERITAGE | STRONG FUTURE — TREFTADAETH GADARN | DYFODOL SICR

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	2548	335	209	215	257	249	195	183	182	240	192	181	166	2604	2548	56	2%
Special Service Calls	564	51	49	51	61	49	53	65	49	93	82	45	63	711	564	147	26%
Total RTCs Attended	165	12	7	11	12	11	10	15	11	24	11	11	21	156	165	-9	-5%
Total Other SSCs Attended	399	39	42	40	49	38	43	50	38	69	71	34	42	555	399	156	39%
Total False Alarms Attended	1078	117	69	87	101	110	93	81	101	105	75	75	58	1072	1078	-6	-1%
Malicious False Alarms	33	11	2	1	4	4	1	3	1	2	3	2	2	36	33	3	9%
Good Intent False Alarms	482	51	29	32	57	54	47	29	41	27	30	28	23	448	482	-34	-7%
Automatic False Alarms	563	55	38	54	40	52	45	49	59	76	42	45	33	588	563	25	4%
Total Fires Attended	906	167	91	77	95	90	49	37	32	42	35	61	45	821	906	-85	-9%
Deliberate Fire	665	148	70	54	60	64	34	20	14	15	12	45	28	564	665	-101	-15%
Deliberate Grass Fire Attended	204	78	26	13	13	24	9	0	1	0	0	18	3	185	204	-19	-9%
Deliberate Refuse Fire Attended	374	62	33	28	40	33	20	13	11	9	7	21	20	297	374	-77	-21%
Accidental Fire	241	19	21	23	35	26	15	17	18	27	23	16	17	257	241	16	7%
Accidental Dwelling Fire Attended	101	9	11	7	7	7	5	8	8	15	13	9	8	107	101	6	6%
Total Deaths and Injuries in Fires	12	0	1	0	0	0	0	0	1	0	1	0	2	5	12	-7	-58%
Total Accidental Deaths and Injuries in Fires	11	0	1	0	0	0	0	0	1	0	1	0	2	5	11	-6	-55%

Data on accidental dwelling fires indicates that the numbers have increased by 6% compared to last year. The number of incidents has risen from 101 to 107. There were 26 incidents in Q1, 19 in Q2, 31 in Q3 and 30 in Q4. 45 of the incidents were caused by cooking compared to 37 last year. 63 of the fires were due to human factors with distraction (23) and falling asleep (15) the main reasons for the incidents. The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. There was 1 serious injury, a male aged 56, caused by smoking and 4 slight injuries in 2022/23 compared to 2 fatalities, 8 slight and 1 serious injury in 2021/22. Attendance at Other special service calls have increased by 39% with assistance to other agencies increasing from 76 to 137 (+80%) compared to the previous year. There were also 52 calls to bariatric incidents compared to 24 last year. The number of road traffic collisions attended has decreased from 165 to 156 (-5%) with crews attending 27 extrications/release of persons compared to 34 in 2021/22. Most of the calls were making the scene/vehicle safe (91). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires however have decreased by 9% from 204 to 185. Deliberate refuse fires have also decreased by 21% from 374 to 297. Automatic false alarms have increased by 4% from 563 to 588. There was an increase in calls to residential homes from 57 to 73, educational properties 58 to 88 and retail premises 27 to 43. Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 33 to 36 (+9%) and there was a 7% (482 to 448) decrease in good intent false alarms with calls to dwellings and loose refuse accounting for most of these calls.

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	1110	119	147	111	108	169	89	110	95	77	86	85	103	1299	1110	189	17%
Special Service Calls	207	16	23	19	16	15	21	17	19	25	22	15	20	228	207	21	10%
Total RTCs Attended	43	1	3	4	1	3	6	3	4	6	3	4	4	42	43	-1	-2%
Total Other SSCs Attended	164	15	20	15	15	12	15	14	15	19	19	11	16	186	164	22	13%
Total False Alarms Attended	601	46	78	56	57	71	49	62	55	40	39	37	63	653	601	52	9%
Malicious False Alarms	18	3	2	0	1	2	2	2	1	0	1	2	1	17	18	-1	-6%
Good Intent False Alarms	182	12	28	21	20	47	13	12	17	15	8	10	26	229	182	47	26%
Automatic False Alarms	401	31	48	35	36	22	34	48	37	25	30	25	36	407	401	6	1%
Total Fires Attended	302	57	46	36	35	83	19	31	21	12	25	33	20	418	302	116	38%
Deliberate Fire	187	40	38	25	23	64	12	25	11	8	10	24	13	293	187	106	57%
Deliberate Grass Fire Attended	40	19	10	6	11	35	3	2	0	1	0	0	1	88	40	48	120%
Deliberate Refuse Fire Attended	105	18	18	14	9	21	8	16	8	3	7	16	9	147	105	42	40%
Accidental Fire	115	17	8	11	12	19	7	6	10	4	15	9	7	125	115	10	9%
Accidental Dwelling Fire Attended	34	7	4	2	2	4	1	3	7	2	7	3	3	45	34	11	32%
Total Deaths and Injuries in Fires	5	1	0	2	0	1	1	0	1	0	1	0	0	7	5	2	40%
Total Accidental Deaths and Injuries in Fires	5	1	0	2	0	1	1	0	1	0	1	0	0	7	5	2	40%

Data on accidental dwelling fires indicates that the numbers have increased by 32% compared to last year. The number of incidents has risen from 34 to 45. There were 13 incidents in Q1,7 in Q2, 12 in Q3 and 13 in Q4. 15 of the incidents were caused by cooking compared to 14 last year. 26 of the fires were due to human factors, including distraction (10) and falling asleep (2). The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. There were 2 serious injuries and 5 slight injuries in 2022/23 compared to 1 serious and 4 slight in 2021/22. Attendance at Other special service calls have increased by 13%, with assistance to other agencies rising from 30 to 38 (+27%). There were also 13 calls to bariatric incidents compared to 10 last year. There were 13 calls to flooding this year compared to 5 last year. The number of road traffic collisions attended has decreased slightly from 43 to 42 with crews attending 6 extrications/release of persons compared to 14 last year. Most of the calls were making the scene/vehicle safe (23). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires have increased by 120% from 40 to 88. Deliberate refuse fires have also increased by 40% from 105 to 147. Automatic false alarms have increased by 1% from 401 to 407. Calls to residential homes have risen from 39 to 58 (+49%). Calls to educational properties experienced the largest decrease falling from 81 to 39 (-52%). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have experienced a small decrease from 18 to 17 and there was a 26% (182 to 229) increase in good intent false alarms with calls to dwellings and loose refuse accounting for most of the incidents.

The Vale of Glamorgan County Borough Council

South Wales Fire and Rescue Service — Gwasanaeth Tân ac Achub De Cymru

VALE of GLAMORGAN / BRO MORGANNWG

Incident Categories	Apr 2021 - Mar 2022	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Q1-4	Q1-4 Last year	Q1-4 diff	Q1-4 %
Total Incidents	1213	120	84	118	157	166	113	100	116	105	121	102	94	1396	1213	183	15%
Special Service Calls	300	26	20	17	33	33	27	31	32	40	41	22	24	346	300	46	15%
Total RTCs Attended	75	7	4	4	7	6	11	9	7	9	18	3	5	90	75	15	20%
Total Other SSCs Attended	225	19	16	13	26	27	16	22	25	31	23	19	19	256	225	31	14%
Total False Alarms Attended	613	54	42	71	71	69	60	52	49	51	58	54	46	677	613	64	10%
Malicious False Alarms	14	2	0	0	2	2	7	6	4	3	2	1	1	30	14	16	114%
Good Intent False Alarms	220	20	17	18	30	34	17	21	15	16	15	17	9	229	220	9	4%
Automatic False Alarms	379	32	25	53	39	33	36	25	30	32	41	36	36	418	379	39	10%
Total Fires Attended	300	40	22	30	53	64	26	17	35	14	22	26	24	373	300	73	24%
Deliberate Fire	155	22	14	16	26	36	15	5	26	7	11	14	13	205	155	50	32%
Deliberate Grass Fire Attended	41	1	2	2	6	18	2	0	1	1	0	1	1	35	41	-6	-15%
Deliberate Refuse Fire Attended	94	15	9	12	18	15	9	4	21	4	9	9	6	131	94	37	39%
Accidental Fire	145	18	8	14	27	28	11	12	9	7	11	12	11	168	145	23	16%
Accidental Dwelling Fire Attended	57	5	2	1	4	3	5	5	3	2	5	6	2	43	57	-14	-25%
Total Deaths and Injuries in Fires	3	2	1	0	2	0	0	2	0	0	0	1	0	8	3	5	167%
Total Accidental Deaths and Injuries in Fires	3	2	1	0	2	0	0	2	0	0	0	1	0	8	3	5	167%

Data on accidental dwelling fires indicates that the numbers have decreased by 25% compared to last year. The number of incidents has fallen from 57 to 43. There were 8 incidents in Q1,12 in Q2,10 in Q3 and 13 in Q4. 12 of the incidents were caused by cooking compared to 23 last year. 25 of the fires were due to human factors, including distraction (7) and reason not known (11). The South Wales Fire and Rescue strategy to reduce accidental dwelling fires is closely linked to the Welsh Government wider social justice and supporting people agendas by targeting the most vulnerable groups within our society and making them safer within their homes. There were 3 serious injuries and 5 slight injuries in 2022/23 compared to 2 serious and 1 slight injury in 2021/22. Attendance at Other special service calls have increased by 14%, with assistance to other agencies rising from 44 to 53 (+21%). Effecting entry calls have also increased from 28 to 41 (+46%). There were also 12 calls to a bariatric persons compared to 15 last year. The number of road traffic collisions attended has increased from 75 to 90 (+20%) with crews attending 14 extrications/release of persons which was the same as last year. Most of the calls were making the scene/vehicle safe (57). Deliberate fire setting remains an issue within the UA and therefore stations will continue to seek opportunities to reduce the number of these types of incidents. Deliberate grass fires however have decreased from 41 to 35 (-15%). Deliberate refuse fires have increased by 39% from 94 to 131. Automatic false alarms have increased from 379 to 418 (+10%) compared to the previous year. There was an increase in calls to residential homes from 13 to 28 (+115%) and calls to educational properties have also increased from 33 to 54 (+64%). Crews will continue to target premises that are identified on the Business Management Information system to identify causes and trends to be able to liaise with premises owners to provide advice on reducing these call outs. Malicious false alarms have increased from 14 to 30 (+114%) with 8 activation of alarm points in hospitals and there was an increase of 4% in good intent false alarms from 220 to 229 with calls to dwellings and loose refuse accounting for most of these calls.

Archwilio Cymru
Audit Wales

South Wales Fire and Rescue Authority – Detailed Audit Plan 2023

Audit year: 2022-23

Date issued: July 2023

Document reference: 3679A2023

This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our Statement of Responsibilities.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

No responsibility is taken by the Auditor General, the staff of the Wales Audit Office or, where applicable, the appointed auditor in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

About Audit Wales

Our aims and ambitions

Assure

the people of Wales that public money is well managed

Explain

how public money is being used to meet people's needs

Inspire

and empower the Welsh public sector to improve

Fully exploit our unique perspective, expertise and depth of insight

Strengthen our position as an authoritative, trusted and independent voice

Increase our visibility, influence and relevance

Be a model organisation for the public sector in Wales and beyond

Contents

Introduction

I have now largely completed my planning work.

This Detailed Audit Plan specifies my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

It sets out the work my team intends undertaking to address the audit risks identified and other key areas of focus during 2023.

It also sets out my estimated audit fee, details of my audit team and key dates for delivering my audit team's activities and planned outputs.

Adrian Crompton
Auditor General for Wales

My audit responsibilities

I complete work each year to meet the following duties:

- I audit South Wales Fire and Rescue Authority's (the Authority) financial statements to make sure that public money is being properly accounted for.

- The Authority has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

- Under the Local Government (Wales) Measure 2009 (the Measure) the Authority has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Authority is likely to (or has) met these requirements.

- The Authority needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Audit of financial statements

I am required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness' and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.

In addition to my responsibilities for auditing the Authority's financial statements, I also have responsibility for responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary).

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material is set out later in this plan.

I will also report by exception on a number of matters which are set out in more detail in our Statement of Responsibilities.

There have been no limitations imposed on me in planning the scope of this audit.

Performance audit work

I carry out a programme of performance audit work to discharge my duties[1] as Auditor General in relation to value for money and sustainable development.

My local performance audit programme will continue to be delivered through a combination of bespoke local projects and thematic projects examining risks common to all Authorities.

The majority of my performance audit work is conducted using INTOSAI auditing standards. The International Organisation of Supreme Audit Institutions is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

[1] When we undertake audit work under our statutory powers and duties we may collect information from public bodies that contains some personal data. Our general audit fair processing notice, explains what we do with personal data, and how you can contact our Data Protection Officer.

Your audit at a glance

My financial statements audit will concentrate on your risks and other areas of focus

My audit planning has identified the following risks:

Significant financial statement risk
- Management override of controls

Other areas of audit focus
- Valuation of pension fund net liability
- Valuation of land and buildings

My performance audit will include:

- Thematic review – Targeting prevention

- LG Measure 2009 – improvement plan and performance report audit

Materiality

Materiality	£2.2 million
Reporting threshold	£111,995
Materiality – Firefighters Pension Fund	£0.59 million
Reporting threshold – Firefighters Pension Fund	£29,720

Financial statements materiality
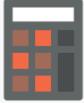
Materiality £2.2 million

Firefighters Pension Fund £0.59 million

My aim is to identify and correct material misstatements, that is, those that might otherwise cause the user of the accounts into being misled.

Materiality is calculated using:

- Draft 2022-23 gross expenditure of £112 million

- Draft 2022-23 gross expenditure of £29.7 million (Firefighters Pension Fund)

- Materiality percentage of 2%

I report to those charged with governance any misstatements above a trivial level (set at 5% of materiality).

Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts and we have set a lower materiality level for these:

- Senior Officer remuneration £1,000

- Related party disclosures £1,000

Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other ISAs. The ISAs require us to focus more attention on these significant risks.

Exhibit 1: significant financial statement risks

Significant risk	Our planned response
Management override of controls The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].	The audit team will: • assess the design and implementation of controls over journal entry processing; • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for bias; • evaluate the rationale for any significant transactions outside the normal course of business.

Other areas of focus

I set out other identified risks of material misstatement which, whilst not determined to be significant risks as above, I would like to bring to your attention.

Exhibit 2: other areas of focus

Audit risk	Our planned response
Valuation of pension fund net liability The Local Government Pension scheme (LGPS) and Firefighters Pension Scheme pension fund liability as reflected in the financial statements represent material estimates. The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the assumptions used in its calculation	The audit team will: • evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work; • assess the competence, capabilities and objectivity of the actuary who carried out the valuations; • assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability; • test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary; and • assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (auditor's expert) and undertaking any additional procedures required.
Valuation of land and buildings The value of land and buildings reflected in the balance sheet and notes to the accounts represent material estimates. Land and buildings are required to be held on a valuation basis which is dependant on the nature and use of the assets. This estimate is subject to a high degree of subjectivity depending on the specialist and management assumptions adopted and changes in these can result in material changes to valuations.	The audit team will: • review the information provided to the valuer to assess for completeness; • evaluate the competence, capabilities and objectivity of the professional valuer; • test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the

132

Assets are required to be revalued every five years but values may also change year on year and there is a risk that the carrying value of assets reflected in the accounts maybe materially different to the current value of assets as at 31 March 2023.

revaluations have been correctly reflected in the financial statements;

- evaluate the assumptions made by management as to why it considers that land and buildings not revalued in 2022/23 are not materially misstated; and
- test the reconciliation between the financial ledger and the asset register

Financial statements audit timetable

I set out below key dates for delivery of my accounts audit work and planned outputs.

Exhibit 3: key dates for delivery of planned outputs

Planned output	Work undertaken	Report finalised
2023 Detailed Audit Plan	April – May 2023	July 2023
Audit of financial statements work: • Audit of Financial Statements Report • Opinion on the Financial Statements	July - October 2023	November 2023

Planned performance audit work

I set out below details of my performance audit work and key dates for delivery of planned outputs.

Exhibit 4: key dates for delivery of planned outputs

Thematic review – Targeting prevention	This review will consider whether the three FRS in Wales have a comprehensive, collaborative and strategic approach to targeting fire prevention work to address the demands placed on services by high-risk individuals	Autumn 2023 – Winter 2024
LG Measure 2009	Audit of improvement plan and performance report.	Improvement Plan – June 2023 Performance Report – November 2023

We will provide updates on the performance audit programme through our regular updates to those charged with governance.

Statutory audit functions

Statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:

• Section 30 Inspection of documents and questions at audit; and

• Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee and audit team

In January 2023 I published the fee scheme for the 2023-24 year as approved by the Senedd Finance Committee. My fee rates for 2023-24 have increased by 4.8% for inflationary pressures. In addition, my financial audit fee has a further increase of 10.2% for the impact of the revised auditing standard ISA 315 on my financial audit approach. More details of the revised auditing standard and what it means for the audit I undertake is set out in **Appendix 1**.

I estimate your total audit fee will be £84,200

Exhibit 5: audit fee

This table sets out the proposed audit fee for 2023, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£)[2]	Actual fee last year (£)
Audit of accounts[3]	67,820	59,084
Performance audit work[4]	16,380	16,051
Total fee	**84,200**	**75,135**

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Authority.

Our financial audit fee is based on the following assumptions:
- The agreed audit deliverables sets out the expected working paper requirements to support the financial statements and includes timescales and responsibilities.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

[2] Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

[3] Payable November 2022 to October 2023.

[4] Payable April 2023 to March 2024.

The main members of my team, together with their contact details, are summarised in **Exhibit 6**.

Exhibit 6: my local audit team

Name	Role	Contact number	E-mail address
Derwyn Owen	Engagement Director	02920 320651	derwyn.owen@audit.wales
Gillian Gillett	Audit Manager (Financial Audit)	02920 829305	gillian.gillett@audit.wales
Nick Selwyn	Audit Manager (Performance Audit)	02920 320612	nick.selwyn@audit.wales
Ellis Williams	Senior Auditor (Financial Audit)	02920 829385	ellis.williams@audit.wales
Charles Rigby	Senior Auditor (Performance Audit)	02920 320695	charles.rigby@audit.wales

I can confirm that my team members are all independent of the Authority and your officers.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD* and our Chair, acts as a link to our Board on audit quality. For more information see our Audit Quality Report 2022.

Our People

The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

Arrangements for achieving audit quality

The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

Independent assurance

The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

* QAD is the quality monitoring arm of ICAEW.
* QAD is the quality monitoring arm of ICAEW.

Appendix 1

The key changes to ISA315 and the potential impact on your organisation

Key change	Potential impact on your organisation
More detailed and extensive risk identification and assessment procedures	Your finance team and others in your organisation may receive a greater number of enquiries from our audit teams at the planning stage of the audit. Requests for information may include: • information on your organisation's business model and how it integrates the use of information technology (IT); • information about your organisation's risk assessment process and how your organisation monitors the system of internal control; • more detailed information on how transactions are initiated, recorded, processed, and reported. This may include access to supporting documentation such as policy and procedure manuals; and • more detailed discussions with your organisation to support the audit team's assessment of inherent risk.
Obtaining an enhanced understanding of your organisation's environment, particularly in relation to IT	Your organisation may receive more enquiries to assist the audit team in understanding the IT environment. This may include information on: • IT applications relevant to financial reporting; • the supporting IT infrastructure (e.g. the network, databases); • IT processes (e.g. managing program changes, IT operations); and • the IT personnel involved in the IT processes. Audit teams may need to test the general IT controls and this may require obtaining more detailed audit evidence on the operation of IT controls within your organisation. On some audits, our audit teams may involve IT audit specialists to assist with their work. Our IT auditors may need to engage with members of your IT team who have not previously been involved in the audit process.

Key change	Potential impact on your organisation
Enhanced requirements relating to exercising professional scepticism	Our audit teams may make additional inquiries if they identify information which appears to contradict what they have already learned in the audit.
Risk assessments are scalable depending on the nature and complexity of the audited body	The audit team's expectations regarding the formality of your organisation's policies, procedures, processes, and systems will depend on the complexity of your organisation.
Audit teams may make greater use of technology in the performance of their audit	Our audit teams may make use of automated tools and techniques such as data analytics when performing their audit. Our teams may request different information or information in a different format from previous audits so that they can perform their audit procedures.

Through our Good Practice work we share emerging practice and insights from our audit work in support of our objectives to assure, to explain and to inspire.

Our newsletter provides you with regular updates on our public service audit work, good practice and events, which can be tailored to your preferences.

For more information about our Good Practice work click here.

Sign up to our newsletter here.

Archwilio Cymru
Audit Wales

Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff CF10 4BZ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and
telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau
ffôn yn Gymraeg a Saesneg.

THIS PAGE IS INTENTIONALLY BLANK

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE AUTHORITY   AGENDA ITEM NO 11
                                                                24 JULY 2023

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE TREASURER

DRAFT STATEMENT OF ACCOUNTS 2022/23

THIS REPORT IS FOR INFORMATION

REPORT APPROVED BY ASSISTANT CHIEF OFFICER CORPORATE SERVICES
REPORT PRESENTED BY TREASURER, CHIS BARTON

SUMMARY
This report provides the Draft Statement of Accounts for the year ending 31st March 2023.

RECOMMENDATIONS
That Members receive and note the unaudited Statement of Accounts 2022/23.

It is noted that the audited Statements of Accounts will be presented following the completion of the external audit process by Audit Wales along with the final ISA 260 report.

---

1. **BACKGROUND**

1.1   The Treasurer to the South Wales Fire & Rescue Authority is responsible for the preparation of the statutory financial statements and information contained within the annual Statement of Account according to accepted accounting practices.

1.2   This report presents to Members the draft annual Statement of Accounts for the financial year ending the 31 March 2023. The Statement of Accounts is subject to external audit by the Audit Wales (AW).

1.3   As previously reported, there is a delay to Audit Wales commencing their audit work this year and as such the provisional sign off date has moved from 31st July to 30th November.

2. **ISSUE**

2.1 The Treasurer approved the draft Statement of Accounts for 2022/23 on 31 May 2023.

2.2 These draft accounts are subject to change following completion of Audit Wales' work. However the draft accounts will enable Members to have oversight and awareness of our financial performance and position for 2022/23 while we await a final position.

2.3 The audit has now begun however due to resourcing issues for AW it is anticipated that this will take longer than our usual 6 week annual audit process.

2.4 Following the completion of the work by AW, the final Statement of Accounts for 2022/23 will be presented along with the ISA260 report.

3. FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications arising directly from this report.

4. RECOMMENDATIONS

4.1 That Members receive and note the unaudited Statement of Accounts 2022/23.

Contact Officer:	Lisa Mullan Temp Head of Finance, Procurement & Property.
Background Papers:	Appendix 1 - Draft Statement of Accounts 2022-23 Preparation, Certification and Publication of the Annual Statutory Station of Accounts 2022/23

AGENDA ITEM NO 11 – APPENDIX 1

Draft Statement of Accounts 2022/2023

-

Report attached separately.

Presenting Officer: Chris Barton, Treasurer

THIS PAGE IS INTENTIONALLY BLANK

Fire False Alarm Reduction – South Wales Fire and Rescue Authority

Audit year: 2022-23

Date issued: May 2023

Document reference: 3570A2023

Contents

The Authority has made progress in its approach to managing fire false alarms. Making better use of data and learning from elsewhere will identify opportunities to better manage performance and risks.

Summary report

Summary

What we reviewed and why

1   We reviewed the Authority's approach to the reduction of false fire alarms in non-domestic premises. Our audit included reviewing the Authority's policy, how it was developed and is being implemented, how false alarms are monitored, and how performance is managed and evaluated.

2   We examined false alarms due to the significant numbers responded to by Welsh Fire and Rescue Authorities (FRAs). This means that they have a significant operational, financial, and environmental impact. They are also a key area for improvement within the Fire and Rescue National Framework 2016[1], set by the Welsh Government.

3   We undertook the review during the period November 2022 to March 2023.

What we found

4   Our review looked to answer the question: **Is the Authority doing all it can to reduce the prevalence and responses to non-domestic fire false alarms?**

5   Overall we found that: **The Authority has made progress in its approach to managing fire false alarms. Making better use of data and learning from elsewhere will identify opportunities to better manage performance and risks.** We reached this conclusion because:

- whilst the Authority's management information system supplies a strong basis for their approach, greater use of the data is needed to fully understand impacts and potential benefits. This is not helped by data gaps.

- the Authority has an appropriate, locally focused approach for false alarms that is rooted in the balance of local risks. However, it lacks broader stakeholder involvement, as well as formal targets or indicators that help assess progress.

- as the Authority lacks comprehensive suite of performance indicators it is difficult to evaluate and monitor all aspects of performance. Whilst overall figures are regularly reported, these lack detail in key areas.

- the volume of false alarms has increased in recent years. While there has been a reduction in calls from health settings, this has been replaced by a growth in other automated alarm signals.

---

[1] Welsh Government, Fire and Rescue National Framework 2016, November 2015

Recommendations

Exhibit 1: recommendations

The table below sets out the recommendations that we have found following this review.

Recommendations
Approaches
R1   We recommend that the Authority explore and assess other approaches taken elsewhere to identify opportunities to strengthen its management of and performance in reducing false alarms. This should be informed and include the utilisation of data held by the Authority.
R2   We recommend that the Authority improve how it communicates and involves key stakeholders to ensure partners align their work to support a reduction in false alarms.
R3   We recommend that the Authority facilitate the sharing and discussion of good practice internally through the Unwanted Fire Signal Champion scheme.
Data
R4   We recommend that the Authority revise its coding system for recording false alarms to reduce the volume of 'unknown' causes to help target prevention work.
Reporting
R5   We recommend that performance reporting on false alarms is strengthened by: • aligning performance monitoring and reporting to the four-stage policy approach; and • providing a detailed commentary of the approaches taken and detailed trends over time to help members scrutinise activity.

Detailed report

Fire and rescue services face the most challenging financial and operational environment in a generation

National framework expectations

6   The Welsh Government's National Framework for Fire identifies the reduction of false alarms as a key efficiency saving available to FRAs[2]. It notes that responding to false alarms incurs significant financial and opportunity costs, both for FRAs and building occupiers, whilst yielding no benefit whatsoever. This is especially impactful as there are more false alarms than actual fires. At present, 46% of total incidents responded to by the Authority are false alarms, which illustrates the significant burden they place on the limited resources available. Consequently, the Welsh Government requires FRAs to: 'Identify the main sources of false alarms and take all reasonable and practical steps to reduce their incidence.'

7   In shaping their approach, FRAs must also demonstrate the Sustainable Development Principle under the Well-being of Future Generations Act 2016. FRAs are required to show how they are taking a long-term view to improvement that focuses on prevention, involving people, and integrating and working collaboratively with key partners and stakeholders.

8   Therefore, the expectation of the Welsh Government is to see a reduction in responses to false alarms, in order to free both resources and capacity. This would also put FRAs in a stronger position to realise the Welsh Government ambitions, set out in recent reports.

Growing the role of the firefighter

9   Reducing false alarms is required to provide the additional capacity needed to meet the Welsh Government's policy expectations.

10   Since the National Framework was published in 2015, the Welsh Government has set out a broader policy direction for FRAs. This involves expanding the role of firefighters to support the health and social care system, such as responding to non-injured falls. This was approved by the Cabinet in 2020.

11   In 2021, the Welsh Government published its assessment of whether the role of firefighters could be expanded without causing detriment to the core fire and rescue service. Even without delivering a broader role, the review concluded that a 'fundamental review of station work routines is required to ensure that activity is appropriately scheduled to maximise output'. Analysis found that there was no unallocated capacity during the day shift of wholetime crews, which would coincide

[2] Welsh Government, Fire and Rescue National Framework 2016, November 2015

with peak hours of demand for the Welsh Ambulance Service Trust (WAST) between 7 am and midday[3].

12   A lack of adequate training time was also identified by the Welsh Government and led to a second thematic review focused on operational training[4]. It concluded that there was insufficient training time available, particularly to firefighters under the Retained Duty System (RDS). The report recommended that FRAs 'undertake an unconstrained analysis of the amount of time required for firefighters to train'.

13   Consequently, a reduction in false alarms responses would support creation of added capacity needed to help grow role of the fire fighter. This is alongside other requirements, such as leadership from senior officers and members, effective collaboration, robust data analysis, and effective scrutiny.

Reductions in resources and capacity

14   FRAs have had to deliver within significantly reduced budgets during years of austerity and, as all public bodies, must continue to adapt to respond to the current financial pressures. Consequently, Authorities have had to maintain their services with fewer resources and have long focused on rebalancing their emphasis from responding to incidents, to preventing fires and improving safety.

15   In real terms, the Authority experienced a 16.8% decrease (£15 million) in revenue expenditure between 2009-10 and 2021-22[5]. Over the same period, the calls received by the Authority decreased by 26.9%[6] and the number of incidents attended by 22.6%[7]. The number of firefighters employed by the Authority has also declined between 2009-10 and 2021-22 **(Exhibit 2)**:

Exhibit 2: SWFRA personnel headcount by employment type, 2009-10 to 2021-22

Role	2009-10	2021-22		Change
Wholetime uniformed staff	918	806	-112	-12%
Retained staff	692	528	-164	-24%
Fire control staff	56	41	-15	-27%
Non-operational staff	307	325	18	+6%
All staff	1,973	1,700	-273	-14%

Source: StatsWales

[3] Welsh Government, Broadening of the role of firefighters in Wales, November 2021

[4] Welsh Government, Thematic review of operational training within the Welsh Fire and Rescue Services, October 2022

[5] StatsWales, Revenue outturn by authority

[6] StatsWales, Calls handled by fire control watch FTE by call type and financial year

[7] StatsWales, Fires, Special Service Incidents and False alarms attended by Fire and Rescue Services in Wales

What are fire false alarms and why are they important?

Definition and types

16   Within the Home Office Incident Reporting System (IRS), false alarms are categorised into three types:

- **Malicious** – a call made with the intention of getting a response to a non-existent fire-related event;

- **Good intent** – a call made in good faith that a response would be needed; and

- **Due to apparatus** – a call initiated by a fire alarm or firefighting equipment (including accidental initiation).

17   **Exhibit 3** shows that, nationally, false alarms 'due to apparatus' account for just under 60% of total false alarms.

Exhibit 3: share of total false alarms in Wales by type, 2021-22

■ Malicious ■ Good intent ■ Due to apparatus
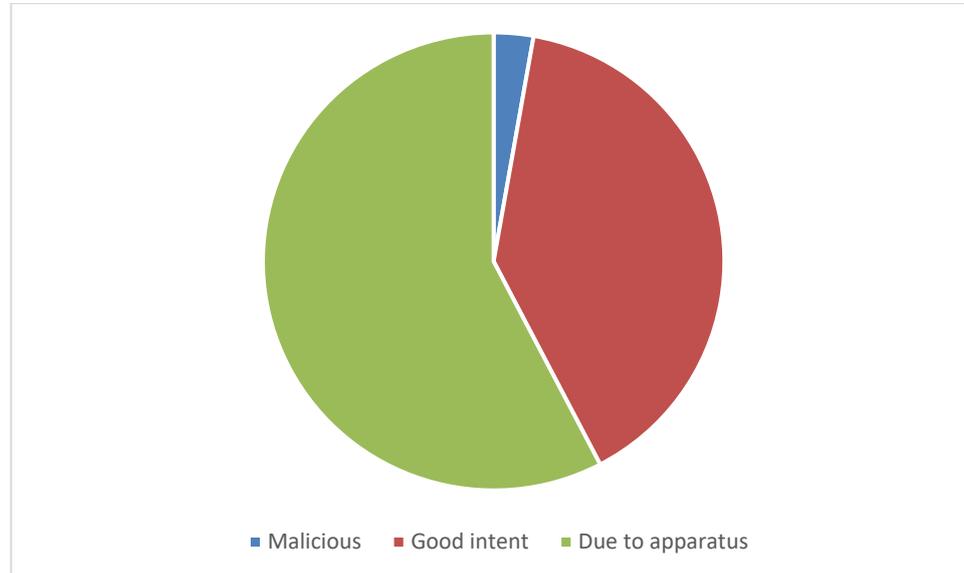
Source: StatsWales

18   These are typically caused by Automatic Fire Alarm systems (AFAs), which are networks of detector heads in buildings that are linked to an alarm system. The alarms are then linked to Alarm Receiving Centres (ARCs). Due to technology not requiring on-site management, ARCs can be located anywhere in the world. However, ARCs are required to register with each FRA that they operate with. **Exhibit 4** sets out the AFA process when triggered.

Exhibit 4: Automatic Fire Alarm Process

Detector head is triggered	Alarm is activated by the detector head	Signal is sent to the ARC	ARC contact the FRA	FRA chooses to respond or not

Source: Audit Wales

19   When a false alarm is received from an AFA, it is typically referred to as an Unwanted Fire Signal (UwFS). As UwFS form the largest share of false alarms, they are the key focus of reduction activity across the UK[8]. Consequently, the focus of the Authority's approach and this audit has been on UwFS reduction, whilst also covering other types of false alarms.

False alarms impact the resilience of Fire and Rescue services

20   As with any response made by the Authority to any incident, there are financial, operational, environmental, and safety impacts when responding to false alarms.

21   When considered together, the impacts generated by the response to false alarms are significant. As a result, any improvement in performance will help the Authority to better manage its resource pressures and increase capacity to undertake additional training and other priority tasks.

Financial

22   The total financial impacts of a false alarm response are difficult to quantify precisely. The deployment of an appliance would be the same in responding to a false alarm as a genuine incident with crews deployed in the expectation of having to tackle a genuine fire.

23   Authority letters estimate that the cost of deploying an appliance is approximately £400. Costs vary by FRA based on various factors, such as geography, road infrastructure, and rurality, but the Authority's estimate is similar to other UK FRAs, which are estimated around £350 to £400 per hour[9]. Based on the £400 estimated cost, we calculated the financial cost of false alarms in 2021-22 was at least £3.21 million – 4.1% of budgeted net expenditure. This will be an underestimate, as we are unable to calculate the cost based on the duration of responses, mileage, or other variable costs.

---

[8] For example, see the National Fire Chiefs Council guidance.

[9] For example, Devon and Somerset FRS's standard charge of £364.27 or Buckinghamshire FRS's estimate of £305 plus VAT.

24   Additional responses to false fire alarms create additional demand, which impacts on resources and capacity. Although wholetime firefighters deployed in more urban areas deal with greater volumes of false alarms, their attendance has a knock-on effect on the Authority's retained firefighters – eg if they are called to provide fire cover. Around 40% of operational firefighters are employed under RDS[10].

25   To counter the financial impacts, some FRAs in England have prescribed charges for premises that produce multiple false alarms. For example, Cleveland FRS charges premises £345 (excluding VAT) from their fifth call[11]. Similarly, Humberside FRS charges a minimum of £365.75 from the fourth false alarm[12].

Operational

26   Any response by the FRA will result in disruption to the planned activities of the responding station. This can divert people from training, prevention work, or premises familiarisation, which are all critical tasks for a crew to maintain operational capability. Disruptions to training are particularly costly, as highlighted by the Welsh Government's most recent report[13], which notes a risk of staff competencies not being maintained where crews are regularly responding to false alarms.

27   The Authority's policy of responding to all calls (**paragraph 44** below) can result in significant disruption to preventative work in the community and to planned training. This is a significant weakness of the current approach, as it uses critical resources in an unproductive manner.

28   During interviews, officers justified the use of resources due to the benefits of attending premises. Officers cited familiarisation with buildings as the key benefit, particularly for buildings that fall outside of normal risk assessment procedures. This is a questionable benefit as any learning gained on false alarm calls is not recorded formally, meaning any added intelligence is kept only by the responding crew. False alarm attendance is also not an appropriate mechanism for informing risk assessments of higher-risk buildings, which should already be adequately covered by the existing risk assessment process.

29   The Chief Fire and Rescue Adviser and Inspector for Wales also found that the operational impact is also significant for firefighters within the RDS, who usually receive only two to three hours of training per week[14], which may be removed entirely if required to respond to false alarms during training hours.

---

[10] StatsWales, Personnel (headcount) by employment type and financial year

[11] Cleveland FRS, Fire Alarms

[12] Humberside FRS, Call out charges 2022-23

[13] Welsh Government, Thematic review of operational training within the Welsh Fire and Rescue Services, October 2022

[14] Welsh Government, Thematic review of operational training within the Welsh Fire and Rescue Services

30   In addition, as the RDS relies on the goodwill of employers to release staff to attend a call during their work hours, increasing responses to false alarms may deter businesses from supporting their staff to take on an RDS role. This may also negatively affect retainment.

31   To counter the operational impact, some FRAs across Great Britain have adopted policies to prevent a response to AFAs. For instance, from 1 July 2023, the Scottish FRS will not respond to AFAs at non-domestic premises unless a 999 call is made or the building has sleeping premises, such as hospitals, care homes, hotels, or domestic dwellings. This decision was informed by a public consultation[15] held in 2021.

Environmental

32   As set out in our report into Carbon Emissions Reduction[16] in 2021-22, there are significant environmental impacts in responding to calls. This includes the use of fuel for a response, as well as the likely environmental impact of some retained firefighters travelling to their station to crew an appliance. Consequently, responding to false alarms will not help the Authority to deliver the Welsh Government's target of being net-zero by 2030 and will be challenging without a change in behaviour.

33   The Authority's Carbon Reduction Plan 2020-23[17] sets out the massive carbon impact of the deployment of vehicles in the context of a 2018-19 baseline. 2,655 tonnes of CO_2 were emitted by fleet vehicles in 2018-19 – 27% of total emissions. However, the specific the impact of false alarms on this total could not be quantified by the Authority as it was unable to supply the estimated emissions per response or appliance.

34   The plan targets a 50% reduction in emissions by 2030 and identifies possible reductions in journeys as a solution to reducing fleet emissions. It does not, however, consider the specific impact of false alarm responses.

Safety

35   False alarm reduction is crucial to reducing safety risks. The prevalence of false alarms also has potentially significant impacts on the safety risks of communities, such as road risk and complacency.

36   Road safety risks are present whenever the emergency services respond to an incident. Driving at speed or under blue-light conditions, can generate significant risks to both crews and other road users. This risk is also present at road speed, due to the significant size and weight of fire appliances.

---

[15] Scottish FRS, Public consultation on Unwanted Fire Alarm Signals, December 2021

[16] Audit Wales, Carbon emissions reduction – SWFRA, February 2022

[17] South Wales FRA, Carbon reduction plan 2020-23

37   High volumes of false alarms can also lead to complacency among building occupants. Not tackling alarms may lead to a lack of response during a real incident, placing both the occupants and the responding crew in addition danger. False alarm reduction, therefore, helps to reduce the safety risks to both the Authority's crews and communities.

What others are doing

38   FRAs across the UK have devised different solutions to address the volume of false alarms. They are a significant burden on the local stations and limit the time that can be spent on other issues. Home Office research[18] found that 63,000 hours were wasted in England during 2017-18 due to responding to false alarms.

39   As a result, English services have developed a range of approaches to help reduce the number of false alarms attended, which vary in their usage **(Exhibit 5)**.

Exhibit 5: example approaches taken by English FRAs in 2018

Approach	Description	Proportion of English FRAs adopting the approach in 2018
Call challenging	Where fire control staff ask questions to those making a call to confirm if a fire is real to prevent a first response.	93%
Education and information initiatives	Information or materials are given to building occupants on the need to reduce false alarms.	93%
No confirmation needed	A normal response is sent without confirmation.	76%
Adapted responses	An immediate response is made but reduced from the Pre-Determined Attendance (PDA), eg one appliance is sent to investigate rather than three.	74%

[18] Home Office, Trends in fire false alarms and fire false alarm policies, November 2022

Approach	Description	Proportion of English FRAs adopting the approach in 2018
Requiring confirmation (or 'double knock')	A response is only sent if a call to confirm a fire is received, or if multiple alarms are triggered.	60%
Enforcement action	A legal enforcement action is taken against premises that often trigger false alarms, such as a fire safety audit or fine.	33%
Fines	A monetary charge is made for premises with repeat false alarms.	24%
Non-attendance	After a waring, the no-response is made to premises that repeatedly trigger false alarms.	13%

Source: Home Office research

40   The National Fire Chiefs' Council has published a toolbox[19] to support FRAs with their management of false alarms and the potential options to be considered. These include:

- no response being made to AFAs during daytime hours unless there is a higher level of risk (eg sleeping risk or high-risk premises like a hospital);
- charging the occupants of a building that repeatedly cause UwFS;
- requiring premises to register their AFAs to enable enhanced monitoring to help call handlers make better informed decisions;
- establishing thresholds for an adapted response based on the number of detector heads in a building (eg a building with 500 heads would get a full response with ten UwFS, whilst a building with 100 heads would not);
- prioritising work on educating and informing people of their responsibilities and having dedicated officers to help facilitate change in buildings/organisations with high numbers of false alarms; and

---

[19] National Fire Chiefs Council, Unwanted fires signals toolbox

- engagement with ARCs to improve call handling and encouraging bodies to undertake visual checks to confirm there is a fire.

Both the toolbox and research demonstrate the breadth of approaches available for an FRA to utilise that reflects their local circumstances and risk appetite.

Managing false alarms in SWFRA

Current policy

41   For many years, the Authority has responded to most AFA calls. When receiving a call, control staff are encouraged to filter them by challenging the caller or seeking confirmation from the premises on the nature of the incident and whether there is an actual fire. This can then enable either escalation, recall, or complete attendance prevention.

42   For calls received between 8 am and 6 pm, only one appliance is deployed at regular road speed rather than the regular Pre-Determined Attendance[20] (PDA). This enables the crew to confirm whether a fire has occurred, to escalate the response, be stood down enroute, or to record the call as an UwFS.

43   The Authority has had a working group with responsibility for reducing UwFS since 2015, which is made up of a lead officer for false alarm reduction, Business Fire Safety (BFS) officers, data staff and others. It meets every six to eight weeks.

44   A new policy for targeting UwFS reductions from high-volume premises was adopted in 2020. This created a four-stage system for monitoring, building on data recorded by attending crews. Each stage is based on the volume of alarms a premises has generated in the preceding rolling 12 months **(Exhibit 6)**. The UwFS working group supports interventions to reduce the volume of alarms from repeat offenders.

45   When a UwFS is recorded, it is entered into both the IRS and the internal management information system, BMIS. Each call is logged against a unique premises code and has added details recorded, such as specific location and cause.

46   As UwFSs are logged against specific premises, the Authority can generate reports that show the total volume of false alarms in a rolling 12-month period. The Authority's policy then classifies each location into one of four stages and describes the suitable responses by either the local incident or station commander, or centrally by Business Fire Safety (BFS) officers **(Exhibit 6)**.

---

[20] There are exceptions to the policy, such as domestic premises, and the ability to escalate to a blue-light response based on the Incident Commander's assessment.

Exhibit 6: SWFRA four-stage policy for UwFS reduction

Stage	Volume of alarms in past 12 months	Local actions	Business Fire Safety team actions	UwFS Working group actions
1	1	• Investigate the cause(s) • Provide the building's responsible person (RP) with a reduction leaflet	• None	• None
2	5	• Meet the RP to discuss causes and potential remedial actions • Provide the RP with a reduction pack • Consult with relevant BFS team	• Support station commander actions	• None
3	10	• Meet the RP to discuss causes and potential remedial actions • Liaise with relevant BFS team • Consider referral to the working group	• Support station commander actions • Complete a note for the premises BFS file • Consider sending a letter to the RP and a fire safety audit	• Review local recommendations • Inform a discussion with Heads of Service

Stage	Volume of alarms in past 12 months	Local actions	Business Fire Safety team actions	UwFS Working group actions
4	20	• Meet the RP to discuss causes and potential remedial actions • Liaise with relevant BFS team • Refer to the working group	• Support station commander actions • Complete a note for the premises BFS file • Consider sending a letter to the RP and a fire safety audit	• Review local recommendations • Inform a discussion with Heads of Service

Source: SWFRA Operating Policy 09.008

47   Within this policy, actions are devolved to the local level, which can serve both as a strength and weakness. Whilst it enables false alarms to be considered in the local context and risk profile, it also increases the potential for different approaches to be taken. This may be problematic for businesses or organisations that work across the Authority's communities, where one station recommends a fire safety audit whilst another makes more informal engagement.

48   A locally focused approach also means that false alarms will vary in prioritisation, despite forming most of the Authority's responses **(Exhibit 8)**. This risk is minimised by the requirement for station commanders to log activity in their monthly station audit, although when presented during fieldwork this varied in depth and detail.

Current performance

49   Since 2007-08, the volume of total false alarms has fallen by 22% to a total of 8,028 in 2021-22 **(Exhibit 7)**[21]. This is primarily due to a significant fall in malicious calls (-72%) and calls due to apparatus (-17%). However, since 2018-19, the volume of false alarms due to apparatus has begun to increase.

[21] Note – this includes both domestic and non-domestic false alarms responded to, due to how data is reported.

Exhibit 7: false alarms of all types reported by SWFRA, 2007-08 to 2021-22
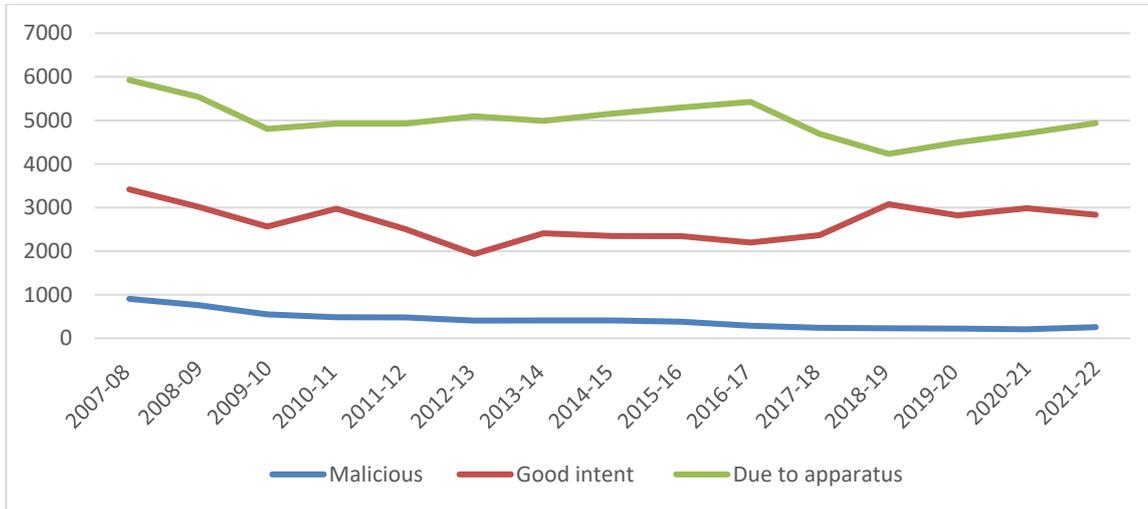
Source: StatsWales

50   In 2021-22, total false alarms attended were 31% greater than actual fires attended (5,566), and they are now the single largest reason for incident attendance by crews **(Exhibit 8)**. This is in line with the trend since 2012-13, which is worsened by the decline in the actual number of fires that saw a 60% reduction between 2004-05 and 2012-13, but has been broadly consistent since.

Exhibit 8: fires, special service incidents, and false alarms attended by SWFRA, 2004-05 to 2021-22
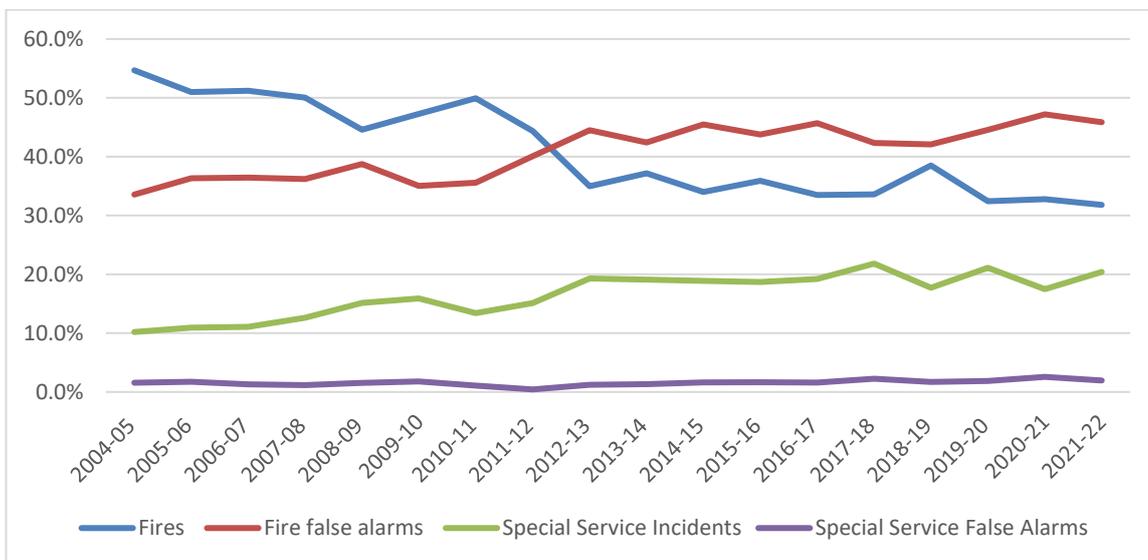
Source: StatsWales

51   In explaining the recent upturn, officers have cited the increased volume of AFAs installed in buildings following the Grenfell Tower fire and changes in British Standards. However, we were unable to assess this, as data is not collected on the number of AFAs installed or the number of premises connected to each ARC. This makes it difficult to quantify this explanation with evidence. In addition, as alarm systems become increasingly more sophisticated and normalised, this explanation is increasingly weakened.

52   As the introduction of the four-stage policy is relatively recent, it is difficult to draw meaningful conclusions about its impact. Data was provided for premises in stages two to four over the three-month period September to November 2022 **(Exhibit 9)**. It shows that whilst the total number of premises has declined, there has been some escalation in the third stage as premises fall out of stage four. This appears to be a positive trend; however, a longer period of data would be needed to make a more definitive assessment.

Exhibit 9: number of premises at stages two to four, September to November 2022
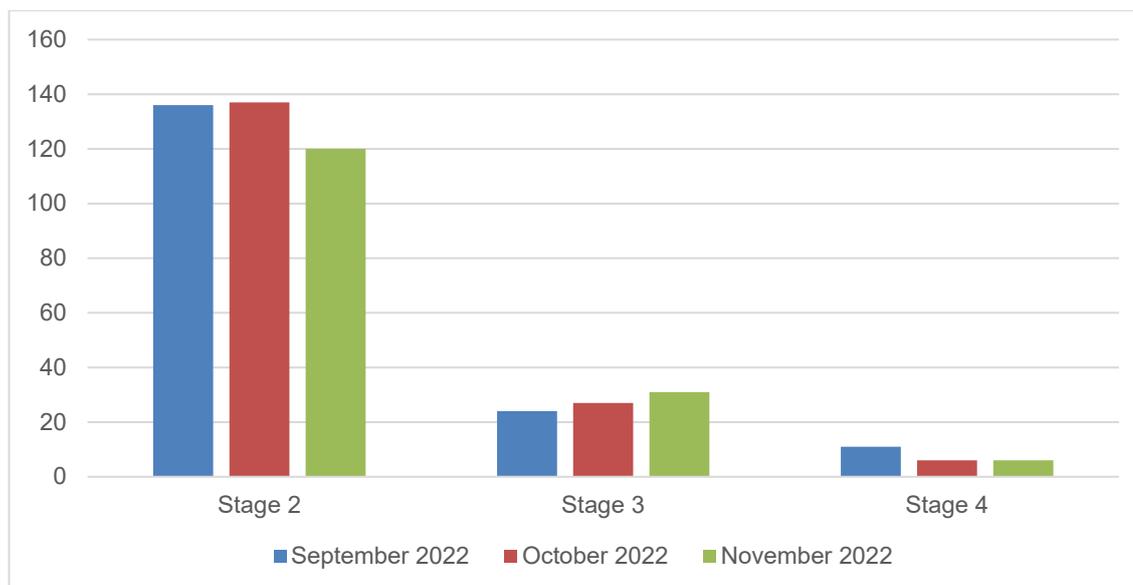
Source: SWFRA, BMIS IT System

53   The health sector has generated the largest volume of false alarms for many years. In November 2022, all stage-four premises were NHS facilities. NHS Wales reported 793 UwFS from the three health-board areas[22] covered by the Authority in 2021, a fall of 8% from 2020. However, South Wales NHS UwFS accounted for 57% of the NHS total in 2021, showing the scale of the issue for the Authority.

[22] This includes Aneurin Bevan, Cwm Taf Morgannwg, and Cardiff and Vale UHBs. It does not include Velindre NHS Trust.

54   The Authority has a dedicated team to manage engagement with health to build relationships and to tackle issues, such as false alarms, directly. During interviews, officers felt that the recent reduction was due to more constructive and positive relations, as well as the usage of more sophisticated detector heads in hospitals. Similarly, interviewed health board staff described positive, constructive relationships that they felt had supported them to reduce false alarms.

55   Healthcare has specific challenges that can trigger greater numbers of false alarms, such as procedures that produce spray and challenging patient behaviour. The significant demands on NHS staff also lead to false alarms due to spaces being adapted for breaks that have not been designed for cooking or distractions leading to food being burnt. This makes the ability of the Authority to reduce alarms completely very challenging in the present climate.

Use of data and risk assessment

56   Data is crucial for informing the approach taken by the Authority, but it is not currently being fully utilised. This includes the single appliance response timings, which are not informed by risk or data. This may expose the Authority to more unknown risk.

57   In addition, the approach does not reflect premises-specific levels of risk. Currently, a blanket approach is applied to all non-domestic premises with a single appliance response to AFAs. However, as risk varies between each building, client, and community, a risk-based approach could be used to adapt responses. This could lead to withholding responses until an alarm is confirmed or to the regular PDA for riskier premises. This would also enable the Authority to respond to new work patterns as they develop post-pandemic.

58   A key factor when setting policy is the Authority's risk appetite, but it is not clear whether the Authority has made an informed decision concerning the acceptable level of risk based on a full understanding of all aspects of performance nor has it involved stakeholders in deciding this. Modelling of different policies has also not been completed to assess the impacts of different policy choices. Whilst challenging, utilising data to consider alternative approaches would help assess potential benefits and risks.

59   For example, hospitals are 24:7 services with significant numbers of staff located throughout buildings who, when an alarm is triggered, confirm if a fire has occurred. In 2021-22, 60% of healthcare false alarms occurred between 8 am and 6 pm – core service hours, when the number of staff and visitors at premises would be high.

60   Consequently, the Authority could assess the current policy of a single appliance attending against a policy of non-attendance until a false alarm is confirmed due to the risk of a confirmed fire being low. Both would lead to a delayed full PDA if a fire is confirmed, as a single appliance would be insufficient to tackle a fire in a complex environment, such as a hospital. In deciding on an approach, these factors, alongside stakeholder views, should be clearly considered.

61   Likewise, to target interventions, accurate and timely data is required to understand the causes and trends. However, a significant proportion of alarm records do not include the reason for activation. For instance, in 2021-22, 20.2% of non-domestic false alarms due to apparatus had an 'unknown' cause recorded in BMIS. This limits the value of the data and impedes the Authority's ability to use real time information to help improve performance.

Response prevention

62   The AFA policy sets out that call filtering 'is an important factor in the reduction of UFS incidents and, consequently, also road and community risk'[23]. Yet only a small proportion of false alarm calls are prevented from generating a response by a crew. This includes both a complete prevention in response and recalling appliances already enroute.

63   BMIS data shows that the Authority attended 8,028 fire false alarms (both domestic and non-domestic) in 2021-22. Of these, 4,937 were due to apparatus, which mostly relate to AFAs[24]. Call filtering prevented 2,020 attendances to AFAs in 2021-22 – 29% of total false alarms due to apparatus. Overall, 19% of total false alarms received by the Authority were recalled in 2021-22.

64   Up to November 2022, the performance in 2022-23 has been of a similar proportion **(Exhibit 10)**. This highlights that, despite being a key factor, call filtering is not resulting in significant reductions in responses. This may be due to the risk such a policy places on individual call handlers, who must balance being challenging, keeping a relationship with ARCs, and accepting the risk that an incident may have occurred.

Exhibit 10: number of false alarm calls received and their resulting attendance, 2021-22 and 2022-23

	2021-22		2022-23[25]	
Attended false alarms	8,367	80.6%	5,887	79.3%
No attendance	1,214	11.7%	906	12.2%
Recalled	806	7.8%	635	8.5%
Total false alarms	10,387		7,428	

Source: SWFRA, BMIS IT System

[23] SWFRA, SOP-6.18 Automatic fire alarm incidents

[24] Data provided related solely to AFAs and does not split between domestic and non-domestic alarms.

[25] Data for 2022-23 is for an eight-month period only. Figures include special service false alarms also.

65   ARCs are inclined to request a response to pass the risk from themselves to the FRA. This follows incidents, such as the Weston-Super-Mare Pier fire, where ARCs have been found to be negligent and fined for not alerting emergency services.

66   The Authority should ensure that their policy is informed and shaped by the reality of the environment that it operates within. If call filtering is not an effective means of reducing attendance, the policy should focus on more effective solutions to provide the capacity needed for other priorities.

Managing and evaluating performance

67   Whilst it is for officers to develop the Authority policy and manage operational responses, members must scrutinise activity and be satisfied that the Authority is effectively managing potential risks and maximising potential benefits.

68   Members receive quarterly performance reports including a brief narrative of actions and headline data within the Business Plan Actions Report. Data covers:

- total false alarms attended overall with comparison to target and last year;
- a breakdown of performance by type with comparison to last year; and
- a breakdown by local authority of total false alarms and types of false alarm by month and compared to last year.

69   We found that the current focus of reporting does not mirror the Authority's four-stage policy. This means that members cannot assess the performance of the current approach. Instead, they are supplied with headline figures that offer little insight into the performance, such as total false alarms by local authority area. This is not a meaningful measure and limits the potential benefits of member scrutiny. Given the Authority has a wealth of data and a clear, incisive management information system, there are clear opportunities to strengthen current monitoring and evaluation to ensure data is used to assess how effective the Authority's policy is being applied.

70   Targets are similarly not aligned. Targets are set based on previous years, rather than as an improvement goal, with local variances between local authority areas without being informed by the local risk environment. This approach focuses on an assessment of the overall count rather than evaluating whether the Authority's intervention with higher-frequency premises is working.

71   Greater insight would be provided by introducing meaningful targets for both local stations and the Authority overall. In conjunction with the data-led appraisal of other approaches and stakeholder involvement, this would enable a more informed assessment to be made, which considers a balance of benefits and risk.

72   These steps should also better equip members to hold officers to account for their performance and to be more informed of different approaches, their strengths, and risks. At present, discussions of false alarms during committees are limited, with little reference in minutes. Improving performance reporting will support members to hold officers to account and assess the effectiveness of the policy.

Reviewing and strengthening performance

73   A key area for improvement is the inclusion of learning from elsewhere. The Home Office research and NFCC toolbox above illustrate the range of alternative approaches and policies in place in England. These can be tailored to reflect local circumstances and the risk appetite of each Authority.

74   During interviews, officers have explained that their focus has been internal, prioritising implementing the new policy and ensuring compliance. Whilst this is critical, it does mean that the Authority is not taking the opportunity to benchmark performance and identify other approaches that support improvement. This would deliver a more informed, wider analysis for officers and members to assess their policy's suitability and effectiveness.

75   The approach could also be strengthened through, for example, making better use of station level information and sharing good practice more widely. For instance, where a station has had success in reducing false alarms from an office building, this could be shared for others to learn from.

76   The primary forum for sharing examples is the network of UwFS champions selected at each station. These firefighters can find approaches that have been successful and promote them to other stations. It may also enable discussion between peers to consider new, innovative approaches. The network can also serve to reduce the potential for significantly varying approaches, in addition to the oversight role of the UwFS working group for premises in stage three or above.

Greater involvement and communication with stakeholders

77   Understanding public and stakeholder expectations is critical to ensuring that the Authority meets their needs. Involvement of stakeholders when shaping plans is also a crucial way of working to show the Authority's commitment to the Sustainable Development Principle of the Well-being of Future Generations Act. In developing the current policy, it is unclear whether stakeholders were actively involved in shaping the policy.

78   During interviews, both members and officers said that the public expects a response from the Authority when an alarm is actuated. However, except for NHS partners, the Authority has not undertaken any recent research or engagement with partners to identify opportunities to revise the policy and reduce demand on its services. Involving stakeholders may result in significantly different conclusions.

79   For example, the Scottish FRS consulted stakeholders on three options to change their policy towards false alarms. They found that 60% of respondents agreed that an appliance should not automatically be sent to an AFA[26]. This was then followed by a virtual event to bring together building duty holders to discuss the new plan and how to reduce UwFS. As a result, they are introducing a revised policy in July

[26] Scottish FRS, Automatic fire alarm consultation outcomes and analysis report, December 2021

2023. The consultation also found that some duty holders has very little knowledge of their responsibilities to minimise false alarms. This underlines the importance of clear, persuasive communication with stakeholders to influence change.

80   SWFRA supplies both leaflets and document packs to crews to give to premises when they attend false alarms. Packs include a letter explaining the impacts of unwanted AFA actuations, including complacency, a loss of crew time, and a financial cost of £400 per response.

81   However, this information is not always up to date and has some key gaps. The pack includes a pan-Wales booklet on UwFS reduction, which was last updated in 2016-17. The UwFS leaflet provided to crews dates from 2012 and includes data that significantly underreports false alarms, stating around 9,700 false calls are received annually, when the total figure for 2021-22 was 15,230 – a 58% difference. In addition, the QR code supplied to enabled people to find further information does not work. Taken together, these issues reduce the persuasiveness of the literature.

82   Officers also do not attend stakeholder network events nor engage with representative bodies to promote false alarm reduction. This is a missed opportunity to raise the profile of false alarm reduction.

83   While the Authority can show working closely with the NHS to target reductions, this has not been replicated with others. Many causes of false alarms are sector-specific and occur more often in different settings, such as social care or manufacturing. Adopting tailored approaches to different sectors will help raise the profile of reduction work and enable collaboration with sector networks and representative bodies that may offer further gains.

84   Similarly, many of the organisations and sectors that produce false alarms in South Wales also operate in other areas of Wales. This strengthens the potential influence that could result from Welsh FRAs collaborating more closely. This may also produce efficiency gains for shared-control facilities.

Appendix 1

Approach

Our approach was to understand the Authority's approach to fire false alarm reduction, focusing in particular on non-domestic settings. The review sought to answer the question 'Is the Authority doing all it can to reduce the prevalence and responses to non-domestic fire false alarms?'. Our focus was on the actions of the Authority, not the actions available to building managers or responsible people.

We completed our fieldwork across all three Fire and Rescue Authorities separately, using the same team across all three. This enabled insights to be drawn into each Authority, as well as informing a forthcoming national output.

We sought to be flexible to fit around officers when organising and delivering our fieldwork, ensuring that our work did not detract from the operational work of the Authority.

Methods

Our review was completed between November 2022 and March 2023. We used a range of methods to draw conclusions for our review:

- document review – we reviewed policies and documentation provided by the Authority, as well as reviewing their published information, such as their website. In addition, we also reviewed documentation from the Welsh Government, NHS Shared Services Partnership (NWSSP), and representative groups.

- data analysis – we analysed both data provided by the Authority and publicly available data. This included management data, Incident Recording System (IRS) data, and other available data from StatsWales.

- local interviews – we interviewed officers nominated by the Authority that covered a range of different areas, both corporately and locally. This included the lead officer for false alarms, Business Fire Safety (BFS) officers, and senior officers.

- national interviews – we interviewed representatives of local health boards, the NWSSP, and the National Fire Chiefs Council (NFCC).

- survey – we designed a survey for building managers and responsible people to gauge their views of false alarms and the Authority. We encouraged the Authority to send this to organisations in their area, as well as promoting it through professional networks, such as the NHS Estate Managers group. Unfortunately, too few responses were made to use this evidence to draw conclusions.

Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

THIS PAGE IS INTENTIONALLY BLANK

**FORWARD WORK PROGRAMME FOR
FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE 2023/24**

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
As required	Audit Wales Reports	To advise Members of the conclusions of Audit Wales reports and to consider the implications for the Service	D	ACO CS Contact Officer: Geraint Thomas	On Agenda
As required	Internal Audit Progress Report & Audit Action Updates	To provide an updated position of work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	I	ACO CS Contact Officer: Lisa Mullan	On Agenda
As required	Performance Report	To scrutinise specific issues of performance identified and referred by Fire Authority	I	ACFO SD Contact Officer: Sarah Watkins	On Agenda
As required	Statistics Report	To scrutinise specific statistics or trends as identified and referred by the Fire Authority	I	ACO CS Contact Officer: Sarah Watkins	On Agenda
24 July 2023	Revenue Outturn	To advise on total revenue expenditure for the year against the set revenue budget following the year end and to explain variations and impact on reserves	D	Treasurer Contact Officer: Lisa Mullan	On Agenda

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
24 July 2023	Capital Outturn	To advise on total capital expenditure for the year against the set capital budget following the year end and to explain variations	D	Treasurer Contact Officer: Lisa Mullan	On Agenda
24 July 2023	Audit Wales Audit Plan 2023	To advise Members of the work set out by Audit Wales to be undertaken during 2023	I	ACO CS Contact Officer: Lisa Mullan	On Agenda
24 July 2023	Audited Statement of Accounts	To advise Members of the content of the Audited Statement of Accounts	I	Treasurer Contact Officer: Lisa Mullan	On Agenda
24 July 2023	Audit Accounts report (ISA 260 Report)	To advise Members of the content of the Auditor General's ISA 260 report including the final letter of representation, proposed audit opinion and corrections/recommendations	I	Treasurer Contact Officer: Lisa Mullan	On Agenda
24 July 2023	Treasury Management Monitoring Report	To update Members on progress against Treasury Management activities of the first quarter of the financial year.	I	Treasurer Contact Officer: Lisa Mullan	On Agenda

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
18 Sept 2023	Medium Term Financial Strategy Update, Reserves Strategy and Revenue & Capital Budget Setting Report	To update Members on the MTFS to inform and influence the budget setting process to meet the Service's requirements for the following financial year	D	Treasurer Contact Officer: Lisa Mullan	
18 Sept 2023	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
18 Sept 2023	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
18 Sept 2023	Treasury Management Outturn Report	To advise on performance against the treasury management policy and strategy following financial year end	D	Treasurer Contact Officer: Lisa Mullan	
18 Sept 2023	Health Check of Priority Actions and Q1 progress against the Statutory PI's	To scrutinise progress of the Service's Priority Actions and statutory PI's as at the end of Q1	I	ACO CS & ACFO SD Contact Officer: Sarah Watkins	
18 Sept 2023	Audit Wales Final Audit Letter	To advise on conclusion of financial audit	I	Treasurer Contact Officer: Lisa Mullan	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
4 Dec 2023	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
4 Dec 2023	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
4 Dec 2023	Revenue & Capital Budget Setting Update Report	To assist in determining the appropriate revenue & capital budget required to meet the Service's requirements for the financial year	D	Treasurer Contact Officer: Lisa Mullan	
4 Dec 2023	Treasury Management Interim Report	To update Members on treasury management activity during the year to date	D	Treasurer Contact Officer: Lisa Mullan	
4 Dec 2023	Audit & Plan Scheme Updates	To seek Members' views upon the progress of Audit & Plan Scheme Actions	I	ACO CS Contact Officer: Sarah Watkins	
4 Dec 2023	Annual Audit Plan Financial Audits	To advise Members of the proposed timetable for financial audits in the forthcoming audit year	I	Treasurer Contact Officer: Lisa Mullan	
4 March 2024	Treasury Management Strategy Report	To secure Members' approval to the adoption of the Treasury Management Strategy for the following financial year	D	Treasurer Contact Officer: Lisa Mullan	

FAPM/FWP 2023/24 – Updated 20.06.23

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
4 March 2024	Internal Audit Programme	To outline the planned internal audit coverage for the financial year and to seek comment and approval	D	ACO CS Contact Officer: Lisa Mullan	
4 March 2024	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
4 March 2024	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
4 March 2024	Health Check of Priority Actions and Q3 progress against the Statutory PI's	To scrutinise progress of the Service's Priority Actions and statutory PI's as at the end of Q3	I	ACO CS & ACFO SD Contact Officer: Sarah Watkins	
4 March 2024	Internal Audit Annual Report	To provide an opinion on the adequacy and effectiveness of risk management, control and governance processes based on the internal audit work undertaken during the financial year. This will support the statement of internal control.	I	ACO CS Contact Officer: Lisa Mullan	
4 March 2024	Corporate Departmental Risk Register	To seek Members' views upon the Corporate Departmental Risk Register	I	ACO CS Contact Officer: Wayne Thomas	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information /Decision	Lead Director/ Contact Officer	Progress
4 March 2024	Draft Annual Report of the Work of the FAPM Committee and the Discharge of the Terms of Reference of the Finance, Asset & Performance Management Scrutiny Group	To consider the draft report on the annual work of the Committee before its submission to the Fire Authority and to ensure the Authority has efficient use of resources and robust procedures in place to ensure and manage this	D	Chair of FAPM & ACO CS Contact Officer: Sarah Watkins	On agenda
4 March 2024	Register of Gifts and Hospitality	To advise Members of gifts and hospitality accepted and declined by Members and Officers during the year	I	ACO CS Contact Officer: Sarah Watkins	

**To consider any items of business that the Chairperson deems urgent
(Part 1 or 2)**

THIS PAGE IS INTENTIONALLY BLANK