

## AGENDA ITEM NO 7

**Reports for Information**

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**THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN****SOUTH WALES FIRE & RESCUE SERVICE**AGENDA ITEM NO 7.i  
26 SEPTEMBER 2024

THE BOARD OF COMMISSIONERS

REPORT OF THE AREA MANAGER, RISK REDUCTION

**SWFRS AUTOMATIC FIRE ALARM (AFA) RESPONSE CHANGE UPDATE****THIS REPORT IS FOR INFORMATION**

REPORT APPROVED BY ASSISTANT CHIEF FIRE OFFICER, BRIAN THOMPSON

REPORT PRESENTED BY AREA MANAGER, MIKE WYATT

**SUMMARY**

The Commissioners had agreed unanimously for work to commence on how South Wales Fire and Rescue Service (SWFRS) could mitigate the substantial impact that Automatic Fire Alarms (AFAs) have on our operational response, risk reduction activities and training events.

**RECOMMENDATIONS**

The recommendation is that the Commissioners for SWFRS note this report as providing an update on progress.

**1. BACKGROUND****1.1 Update on Progress**

1.1.1 A significant amount of work has been completed to date. This includes the completion of all programme documents such as:

- Business case
- Project charter
- Gantt chart
- Equality impact assessment
- Privacy impact statement

## 1.2 Communication Strategy

- 1.2.1 One of our first priorities was to develop a communications strategy. This communication strategy is a live document which is constantly being updated and reviewed.
- 1.2.2 A new AFA webpage has been created to provide information and guidance on the changes [https://www.southwales-fire.gov.uk/?page\\_id=136092](https://www.southwales-fire.gov.uk/?page_id=136092). The webpage includes useful information for businesses and leaders of organisations to help them understand and prepare for the proposed changes to response. A Frequently Asked Questions (FAQ's) page is also included.
- 1.2.3 Letters to Alarm Receiving Centres (ARC's) and impacted stakeholders in both Welsh and English have been written and are due to be distributed in the first week of September. All correspondence will be sent out electronically along with a hard copy letter.
- 1.2.4 Correspondence will be sent out to the following:
- Health Boards x 3
  - Shared Services Partnerships
  - Care Inspectorate Wales
  - Welsh Government
  - Further Education establishments
  - Community Housing Cymru (CHC)
  - Top 100 businesses / organisations who we have received the most AFA's,
  - Additionally, the Public Service Boards (PSBs) will be informed in person with a briefing note
- 1.2.5 Social media messages have been written and are ready to be released. These will be released after the letters have been sent to the health boards, local authorities and other partners. A press release will also be sent out following the distribution of the letters.
- 1.2.6 An information leaflet has been developed with a QR code link to the new webpage. This will be handed out by our operational crews when they attend AFAs between September 2024 and January 2025.
- 1.2.7 A new email address has been created to allow people to respond to the correspondence [afaenquiries@southwales-fire.gov.uk](mailto:afaenquiries@southwales-fire.gov.uk)

- 1.2.8 Our strategy is firmly focussed on education and engagement. Communication to stakeholders will incorporate opportunities to ask questions and provide comments or feedback relating to the proposal. This phase of the project will commence from the first week of September.

## **2. ISSUES**

- 2.1 An issue encountered is the high levels of conflicting workload by departments required to work on this project.
- 2.2 A consideration is around getting the information out to our communities in languages other than English and Welsh. Our website does have the 'Recite Me' facility which allows anyone visiting our website to change the English/Welsh pages into a variety of other languages.

## **3. IMPLICATIONS**

### **3.1 Community and Environment**

#### **3.1.1 Equality, Diversity, and Inclusion**

There will be no impact to faiths or beliefs including sensitive times of day or year. In addition, the change in procedure does not benefit or disadvantage anyone with disabilities.

#### **3.1.2 Well-Being Of Future Generations (Wales) Act:**

Schools which are deemed at high risk can as part of the exception process receive a night-time-only response.

#### **3.1.3 Socio Economic Duty**

As part of the proposed AFA response strategy changes, domestic residences with monitored alarm systems will continue to receive a response between the hours of 18.00 and 08.00hrs. This will include blocks of flats under the responsibility of councils and housing associations.

#### **3.1.4 Equality Impact Assessment**

An Equality Impact Assessment has been completed.

### **3.2 Regulatory, Strategy and Policy**

- 3.2.1 The British Standard for Fire Alarms states in Clause 19 and subclause 35.2.7 the need to avoid delay in summoning the fire and rescue service when the fire detection and fire alarm system of a residential care premises operates.

3.2.2 The proposed response change to AFA's includes a continued unfiltered or unchallenged 24-hour response to residential care premises and therefore the proposed model has no impact on the British Standards.

3.2.3 Service Policy – Updates required to CM-04 mobilising procedures, OP-09.008 - Unwanted Fire Signal Reduction, SOP 6.18.

3.2.4 National Policy. The majority of UKFRS are currently updating their AFA response policies. National Fire Chiefs Council (NFCC) are in the process of creating a national guidance working group for UwFS reduction. SWFRS has representation on this NFCC working group.

### **3.3 Resources, Assets and Delivery**

#### **3.3.1 Human Resources and People Development**

A project team has been established and consists of members from the Operations department, Business Fire Safety (BFS), Control, Service Performance and Communication (SPC), and Media and Communications.

#### **3.3.2 Assets and Resources**

An education and engagement campaign will incur promotion and media costs. A budget has been agreed.

## **4 EVALUATION & CONCLUSIONS**

4.1 The project timeline is challenging and we currently slightly behind schedule. However, we are confident that we can make up for this delay, providing that no further challenges or additional setbacks occur.

### **4.2 Next Steps**

4.2.1 The webpage is now 'live' and the correspondence to stakeholder and alarm receiving centres will be distributed in the first week of September.

4.2.2 An animation which was completed on the 29/08/24 will be approved and placed onto the webpage and other channels such as YouTube.

4.2.3 We are looking at the feasibility of utilising a radio advertisement in our service area.

4.2.4 We will be responding to enquiries from members of our communities following the distribution of the letters and media messages in September 24.

4.2.5 Stakeholder meetings will be scheduled for those who express an interest from October – December 24.

## 5 RECOMMENDATIONS

5.1 The recommendation is that the Commissioners for SWFRS note this report as providing an update on progress.

Contact Officer:	Brian Thompson ACFO Technical Services	
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Background Papers	Date	Source / Contact
Time for Action. A report exploring the impact of false alarms in Wales.	2015	Welsh Gov.
Fire False Alarm Reduction – South Wales Fire and Rescue Authority.	May 2023	Audit Wales.
NFCC – Developing a risk methodology, other building fire, draft report version 3	March 2023	NFCC

<b>Appendices</b>	
	None

**Report Title: AFA Response Change Proposal – Update for Commissioner’s (Sept 2024)**

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**THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**

**SOUTH WALES FIRE & RESCUE SERVICE**

AGENDA ITEM NO 7.ii  
26 SEPTEMBER 2024

BOARD OF THE COMMISSIONERS

REPORT OF THE HEAD OF FINANCE, PROCUREMENT & PROPERTY

**STATEMENT OF ACCOUNTS 2023/24**

**THIS REPORT IS FOR INFORMATION**

REPORT APPROVED BY HEAD OF FINANCE, PROCUREMENT & PROPERTY

REPORT PRESENTED BY HEAD OF FINANCE, PROCUREMENT & PROPERTY

**SUMMARY**

The Appointed Auditor is required to give his opinion on the financial statements for the year ended 31 March 2024. This report considers the statutory ISA260 report, the final audited statement of accounts and the letter of representation.

As the audit concludes, the documents currently being finalised will be circulated to Commissioners electronically prior to the meeting.

**RECOMMENDATIONS**

That Commissioners receive the ISA 260 report of the Appointed Auditor and note the letter of representation contained therein.

That Commissioners note the audited Statement of Accounts (provided electronically).

**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 The Auditor General is also required to give an opinion on whether the financial statements of the Authority and the Fire Fighters Pension Fund Account give a true and fair view of the financial position as at 31 March 2024, and its income and expenditure for the year then ended.

## **2. ISSUE**

- 2.1 The Head of Finance, Property & Procurement approved the draft Statement of Accounts for 2023/24 on 31 May 2023, and these have been subject to the external audit process since July 1<sup>st</sup> 2024.
- 2.2 The draft Statement of Accounts for 2023/24 was presented to the Finance and Audit Committee on 26<sup>th</sup> July 2024 prior to the completion of the audit process.
- 2.3 The audit has now been substantially completed by Audit Wales (AW) as the appointed auditors and their statutory ISA 260 report is finalised and attached for Members to receive. This is the final audit of accounts report and is where the auditors' draw attention to corrected and uncorrected misstatements in addition to areas of uncertainty and risk as part of their reporting to 'those charged with governance'.
- 2.4 The audited Statement of Accounts will be published on the Authority's website following Commissioner approval and Chair, Treasurer, Interim Chief Fire Officer and Auditor endorsement.
- 2.5 The overall opinion of the auditor is favourable and their intention is to issue an 'unqualified' audit report. The alternative is a 'qualified' audit opinion which is when the auditor has material concerns about aspects of the accounts, although this does not apply. The unqualified opinion is in no small measure down to the significant amount of work undertaken by the accountancy staff of the Fire & Rescue Service, together with support from the AW team.
- 2.6 It is normal practice for the Auditor to require a letter of representation from the Authority. A draft of this letter is contained within the ISA 260 report and certified by the Treasurer and Chair of the Board of Commissioners.

## **3. FINANCIAL IMPLICATIONS**

- 3.1 Whilst there have been changes made to the draft financial statements, these do not affect the overall financial position of the Fire & Rescue Authority and as a result there are no financial implications arising directly from this report.

#### 4. RECOMMENDATIONS

- 4.1 That Commissioners receive the ISA260 report of the Appointed Auditor and note the letter of representation contained therein.
- 4.2 That Commissioners note the audited Statement of Accounts (provided electronically).

<b>Contact Officer:</b>	Lisa Mullan Head of Finance, Procurement & Property
<b>Background Papers:</b>	Statement of Accounts 2023-24 AW ISA260 Report Proposed Report of the Auditor General to the South Wales Fire & Authority Letter of Representation.

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AGENDA ITEM NO 7.ii – APPENDIX A

**Statement of Accounts 2023-2024**

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Below Link provided

**[PDF\Agenda No 7.ii - App A - AUDITED Statement of Accounts 2023-24.pdf](#)**

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## Audit of Accounts Report – South Wales Fire and Rescue Authority

Audit year: 2023-24

Date issued: September 2024

Document reference: 4476A2024



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](#).

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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.

This document is also available in Welsh.



# 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

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# Introduction

I have now largely completed my audit in line with my Audit Plan 2024 dated July 2024.

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 accounts. My team have already discussed these issues with the Head of Finance, Procurement and Property / Interim Treasurer and her team.

I am very grateful to your officers for their support in undertaking this audit.



**Adrian Crompton**

Auditor General for  
Wales

# Your audit at a glance



## Audit opinions

We are proposing to give an unqualified opinion on the accounts.

We have nothing to report under the other sections of my report, i.e. those relating to going concern; other information; other matters; or matters I report by exception.



## Significant issues

There are no misstatements or significant issues to report.

# Financial statements' materiality



**Materiality £2.2 million**  
**Firefighters Pension Fund £0.63 million**

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

Materiality is calculated using:

- 2023-24 gross expenditure of £108 million
- 2023-24 gross expenditure of £31.5 million - Fire Fighters Pension Fund
- Materiality percentage of 2%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £108,000 (£31,000 Fire Fighters Pension Fund) calculated as 5% of materiality (called the 'trivial level').



## Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

- Senior Officer Remuneration £1,000
- Commissioners Allowances £1,000
- Related party disclosures for individuals £10,000

# Ethical compliance



## Compliance with ethical standards

We believe that:

- we have complied with the ethical standards we are required to follow in carrying out our work;
- we have remained independent of yourselves;
- our objectivity has not been comprised; and
- we have no relationships that could undermine our independence or objectivity.

# Proposed audit opinion



## Audit opinion

We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 1**.



## Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.

# Issues arising during the audit



## Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

### Uncorrected misstatements

There were no misstatements identified in the accounts which remain uncorrected.

### Corrected misstatements

During our audit, we identified misstatements that have been corrected by management, but which we consider should be drawn to your attention.

These are set out in **Appendix 3**.

## Status of this report

We have largely completed this years audit but at the time of drafting this report, the following work was outstanding:

- Firefighters pension fund – testing of pension commutations and lump-sum retirement benefits and controls over starters and leavers to the scheme; and
- the final review of our audit file.

We will update the Commissioners on the above at its meeting scheduled for 26<sup>th</sup> September 2024.





### **Other significant issues**

In the addition to misstatements identified during the audit we also report other significant issues to you.

There were no such issues identified during the audit.

## Recommendations

Following the audit certification by the Auditor General, we will continue to work with the Authority's finance team to further improve the accounts production process for 2024-25. There are no issues or recommendations that are sufficiently significant to warrant bringing to your attention.

# Appendix 1

## Proposed Audit Report

### The report of the Auditor General for Wales to the Commissioners of South Wales Fire and Rescue Authority

#### Opinion on financial statements

I have audited the financial statements of:

- South Wales Fire and Rescue Authority;
- South Wales Fire and Rescue Authority Firefighters Pension Fund

for the year ended 31 March 2024 under the Public Audit (Wales) Act 2004.

South Wales Fire and Rescue Authority's financial statements comprise the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Movement in Reserves Statement, the Cash Flow Statement and the related notes, including the material accounting policies.

The Firefighters Pension Fund Accounts comprise the Fund Account and Net Assets Statement and related notes including the significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund as at 31 March 2024 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

#### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the South Wales Fire and Rescue Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24;
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

## Matters on which I report by exception

In the light of the knowledge and understanding of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns.

### **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit the financial statements in accordance with section 13(2) of the Public Audit (Wales) Act 2004.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- Obtaining an understanding of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund's framework of authority as well as other legal and regulatory frameworks that South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund; and
- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Board of Commissioners and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Other auditor's responsibilities**

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighter's Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
Date:

1 Capital Quarter  
Tyndall Street  
Cardiff CF10 4BZ

## Appendix 2

### Letter of representation

#### Audited body's letterhead

Auditor General for Wales  
Wales Audit Office  
1 Capital Quarter  
Tyndall Street  
Cardiff  
CF10 4BZ

26 September 2024

### Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements of South Wales Fire and Rescue Authority for the year ended 31 March 2024, for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; in particular the financial statements give a true and fair view in accordance therewith;
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;



- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects South Wales Fire and Rescue Authority and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware;

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

**Representations by those charged with governance**

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by South Wales Fire and Rescue Authority on 26 September 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Officer who signs on behalf of  
management

Commissioner who signs on behalf of  
those charged with governance

Date: 26 September 2024

Date: 26 September 2024

## Appendix 3

### Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention.

Value of correction	Accounts areas	Explanation
£2,003,000	<b>Note 15 Creditors</b> Creditors with other entities and individuals were understated as April pension payments made in March 2024 had been debited to creditors. Debtors with other entities and individuals were understated by a corresponding amount.	To correctly disclose creditor and debtor balances.
£156,000	<b>Note 15 Creditors</b> Services received and paid for in 2024-25 had been included in creditors with other entities and individuals with a contra entry within debtors thereby overstating both the creditor and debtor balances.	To correctly disclose creditor and debtor balances.
£642,000	<b>Note 19 Revaluation Reserve</b> The revaluation reserve was overstated as adjustments to asset values from revaluations were not correctly reflected in the revaluation reserve. The capital adjustment account was correspondingly understated.	To correctly disclose unusable reserve balances.
£27,000	<b>Note 25 Members and Commissioners' Allowances</b> Allowances paid to Commissioners' were overstated as the costs of a media consultant and secretarial support had been incorrectly included.	To correctly disclose Commissioners allowances.

£8,000	<b>Note 26 Exit Packages</b> Exit packages disclosed was not complete as it excluded one package.	To correctly disclose the number and cost of exit packages.
£10,788,000	<b>Note 34 Pensions</b> The net Local Government Pension Scheme (RCT scheme) asset was overstated as it had not been restricted to the lower asset ceiling of £0 as required by the Local Government Code and underlying accounting standards. There were corresponding adjustments to primary statements (CIES, MiRS and Balance Sheet), other notes and associated narrative disclosures.	To correctly disclose the maximum economic benefit of pension assets.
N/A	A small number of other narrative, presentational and minor amendments were made to supporting notes.	To ensure that all disclosures are accurately presented.

# 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 2023](#).

## 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.

# Supporting you

Audit Wales has developed a range of resources to support the scrutiny of Welsh public bodies and to support those bodies in continuing to improve the services they provide to the people of Wales.

**Visit our website to find:**

	our <u>Good Practice</u> work where we share emerging practice and insights from our audit work in support of our objectives to assure, to explain and to inspire.
	our <u>newsletter</u> which provides you with regular updates on our public service audit work, good practice, and events.
	our <u>publications</u> which cover our audit work completed at public bodies.
	information on our <u>forward performance audit work programme 2023-2026</u> which is shaped by stakeholder engagement activity and our picture of public services analysis.
	various <u>data tools</u> and <u>infographics</u> to help you better understand public spending trends including a range of other insights into the scrutiny of public service delivery.

You can find out more about Audit Wales in our Annual Plan 2024-25 and Our Strategy 2022-27.



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](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

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

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## AGENDA ITEM NO 7.iii

<b>FORWARD WORK PROGRAMME FOR THE BOARD OF COMMISSIONERS FOR SOUTH WALES FIRE AND RESCUE SERVICE 2024/25</b>					
<b>Expected Date of Report</b>	<b>Report Name</b>	<b>Purpose of Piece of Work</b>	<b>Information or Decision</b>	<b>Lead Director/ Contact Officer</b>	<b>Progress</b>
Sep 2024	Welsh Language Standards – Annual Monitoring Report	To update Commissioners on compliance against the Welsh Language Standards and to approve the Annual Monitoring Report	D	Contact Officer: Wayne Thomas	On Agenda
Sep 2024	Commitment to NFCC Core Code of Ethics	For Commissioners to reaffirm their support to the Core Code of Ethics and note the work being conducted to raise awareness and embed the Code into the Service.	D	Contact Officer: Suzanne Absalom	On Agenda
Sep 2024	Update on Unwanted Fire Signal Response	To provide Commissioners with an update on the progress of changes to the Service response model for unwanted fire signals prior to a public consultation process.	I	T/T/ACFO SD Contact Officer Mike Wyatt	On Agenda
Oct 2024	Annual Improvement Plan	To consider and approve annual improvement plan	D	Contact Officer: Wayne Thomas	
Oct 2024	Amendments to Constitution	To consider and approve amendments to SWFRS Constitution	D	Contact Officer: Gabrielle Greathead	
Oct 2024	Social Partnership Report	To provide Commissioners with an update on SWFRS on call strategy	I	Contact officer: Suzanne Absalom	

<b>FORWARD WORK PROGRAMME FOR THE BOARD OF COMMISSIONERS FOR SOUTH WALES FIRE AND RESCUE SERVICE 2024/25</b>					
<b>Expected Date of Report</b>	<b>Report Name</b>	<b>Purpose of Piece of Work</b>	<b>Information or Decision</b>	<b>Lead Director/ Contact Officer</b>	<b>Progress</b>
Oct 2024	On call Strategy	To provide Commissioners with an update on SWFRS on call strategy	I	Contact officer: Mark Kift	
Oct 2024	Update on Unwanted Fire Signal Response	To provide Commissioners with an update on the progress of changes to the Service response model for unwanted fire signals prior to a public consultation process.	I	T/T/ACFO SD  Contact Officer Mike Wyatt	
Dec 2024	Carbon Reduction Plan and Progress Reports	To advise Commissioners on the progress towards the actions set out in the Carbon Reduction and Biodiversity Plans	I	ACO CS  Contact Officer: Lisa Mullan	
Dec 2024	Independent Remuneration Panel for Wales' Draft Report	To consider the IRPW's draft Annual Report and enable comments to be submitted to the Panel within required timescales.	I	ACO CS  Contact Officer:	
Dec 2024	Audit Wales Thematic Reviews Report (24/25 Targeted High Risk Prevention)	To consider the recommendations made by Audit Wales following their review of targeted high risk prevention.	I	T/ACFO SD  Contact Officer: Dean Loader	

<b>FORWARD WORK PROGRAMME FOR THE BOARD OF COMMISSIONERS FOR SOUTH WALES FIRE AND RESCUE SERVICE 2024/25</b>					
<b>Expected Date of Report</b>	<b>Report Name</b>	<b>Purpose of Piece of Work</b>	<b>Information or Decision</b>	<b>Lead Director/ Contact Officer</b>	<b>Progress</b>
Dec 2024	Your Health Delivery Group Update to Commissioners	ACFO Loader to present an update on Your Health to the Board of Commissioners.	I	Contact Officer: Dean Loader	
Dec 2024	Update on Unwanted Fire Signal Response	To provide Commissioners with an update on the progress of changes to the Service response model for unwanted fire signals prior to a public consultation process.	I	T/T/ACFO SD  Contact Officer Mike Wyatt	
Feb 2025	Annual Budget Setting report 2025/26	15 <sup>th</sup> February is the statutory date to set the annual net, revenue budget. This report will update Commissioners on information arising from Local Authority budget consultation process.	D	Treasurer  Contact Officer: Lisa Mullan	
Feb 2025	Update on Unwanted Fire Signal Response	To provide Commissioners with an update on the progress of changes to the Service response model for unwanted fire signals prior to a public consultation process.	I	T/T/ACFO SD  Contact Officer Mike Wyatt	
Mar 2025	Pay Policy 2025/26	To consider the Service's Pay Policy Statement in compliance with the Localism Act 2011 and associated guidance.	D	ACO PS  Contact Officer: Alison Reed	
Mar 2025	Gender Pay Gap Report 2024	To update on the analysis of the gender pay gap across the Service.	D	ACO PS  Contact Officer: Alison Reed	

<b>FORWARD WORK PROGRAMME FOR THE BOARD OF COMMISSIONERS FOR SOUTH WALES FIRE AND RESCUE SERVICE 2024/25</b>					
<b>Expected Date of Report</b>	<b>Report Name</b>	<b>Purpose of Piece of Work</b>	<b>Information or Decision</b>	<b>Lead Director/ Contact Officer</b>	<b>Progress</b>
Mar 2025	Unwanted Fire Signal Response Proposal - Update	To present the proposals for consideration of changes to the Service response model for unwanted fire signals prior to a public consultation process.	D	T/T/ACFO SD  Contact Officer Dean Loader	
Mar 2025	Strategic Themes and Objectives for 2024/25 – Plan Publication	Commissioners to approve the proposed strategic themes and objectives for 2024/25	D	ACO CS  Contact Officer: Sarah Watkins / Wayne Thomas	
Mar 2025	Setting Statutory Strategic Performance Indicators and Strategic Objectives	To set the targets for the following financial year.	D	T/ACFO SD  Contact Officer: Dean Loader	
Mar 2025	Internal Audit - Annual Plan Report 2025/26	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.	D	Contact Officer: Lisa Mullan	
Mar 2025	Calendar of Meetings for next municipal year 2025/26	To present Commissioners proposed dates of Board & Committee meetings for the next municipal year.	D	ACO CS	

## AGENDA ITEM NO 8

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

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1.	Apologies for Absence	
2.	Declarations of Interest	
	Commissioners 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 South Wales Fire and Rescue Authority (Exercise of Functions) (Wales) Directions 2024 and the Local Government Act 2000.	
3.	Chairperson's Announcements	
4.	To receive the minutes of;	
	a. Board of Commissioners for South Wales Fire & Rescue Service Meeting held on Thursday 29 August 2024.	3
	b. Finance and Audit Committee Meeting held on Friday 26 July 2024	9
5.	Update on Outstanding Actions	17
6.	<b>REPORTS FOR DECISION</b>	19
6.i	Welsh Language Standards – Annual Monitoring Report	21
6.ii	Commitment to NFCC Core Code of Ethics	61
7.	<b>REPORTS FOR INFORMATION</b>	67
7.i	SWFRS Automatic Fire Alarm (AFA) Response Change Update.	69
7.ii	Statement of Accounts 2023/2024	75
7.iii	Forward Work Programme for Board of Commissioners for South Wales Fire & Rescue Service 2024/2025	107
8.	To consider any items of business that the Chairperson deems urgent (Part 1 or 2)	111