



**ethics, transparency
& audit panel**
Building public trust in policing and fire and rescue



Draft V02

Item 1 (i)

**MINUTES OF THE ETHICS, TRANSPARENCY AND AUDIT PANEL (ETAP) FIRE & RESCUE MEETING held on Wednesday 26 July 2023
Conference Room 6, Block 7, Police HQ**

Present:

ETAP members	Officers
Bob Simpson (BS) Chair	Rob Barber - Chief Fire Officer (RB)
Craig Brown (CB)	David Greensmith - FARS Director of Finance (DG)
Jane King (JK)	Victoria Farrar - Head of Governance and Assurance (VF)
John Wheatley (JW)	Louise Clayton – SCO Chief Executive (LC)
Sue Westacott (SW)	Jean Cass - SCO Governance Lead (JC)
	Also, in attendance
	Angela Ward - Senior Manager, RSM Auditors (AW)
	Jim McLarnon - Audit Director, Grant Thornton (JM)
SCO - Staffordshire Commissioner's Office	
Force - Staffordshire Police Force	
FARS - Staffordshire Fire and Rescue Services	

1. Declaration of interests, apologies, minutes and actions.

Update from this morning's meetings

Declarations of Interest: - no declarations of interest were received.

Apologies: ETAP members Emma Christmas (EC), Ben Thompson (BT), Chris Gill (CG) and Jane Barr (JB). Dan Harris, RSM Partner (DH), Corrina Bradley FARS Service Director of Finance (CBr), Sarah Jassal Public Sector Audit Manager, Grant Thornton (SJ)

Minutes & Actions from of Previous Meeting.

Item 4 – should read 'statutory accounts' not stationary accounts.

AGREED - That the minutes of the meeting held on the 25 May 2023, are confirmed as an accurate and true record.

Updates to actions from previous meetings

Meeting of the 22 February 2023

Item 3 – DG to provide an update on the Benchmarking group at a future meeting of the Finance Panel - carried forward on-going

2. Questions from the Public

No questions have been received.

3. Deputy Chair's Feedback

i. Finance Panel – verbal update by BS on behalf of Emma Christmas (EC)

BS advised that the last Finance Panel meeting was on the 18 July, the agenda included the following items: -

The Force's finance Integra system is now up and running with support from CBr. Both the Force and FARS are now on the same version of Integra.

DG presented his Going Concern Assessment Report which is also on today's agenda.

BS advised that the Finance Panel are now receiving quarterly reports from FARS. DG advised that monthly finance reports are still be available if these are required by the Finance Panel. BS noted the Finance Panel will continue to meet Bi Monthly and will be focusing further on the requirements of the CIPFA guidance.

DG confirmed that he currently aligning FARS Capital Procedures guidance with the model used by the Force and confirmed that he will be working on the Internal Audit contract arrangements for coverage in future years.

ii. Review update - Jane King (JK)

JK confirmed that the panel has met once in July since the last ETAP Public meeting.

The agenda for this meeting included: -

A briefing session on the FARS Culture Idea Action Plan from Michelle Hickmott (MH), Assistant Chief Fire Officer. MH updates were particular interesting as she shared the progress in FARS culture plan; including the updates in the 2022 plan and also the current Culture Action plan. MH confirmed that FARS have brought in external consultants Hive for independent support.

SW commented that MH also added that FARS were talking more positive action to recruit officers to the service including going out earlier to give candidates an opportunity to improve their fitness prior to recruitment.

RB advised that FARS now have a Positive-Action Officer and Community Engagement Officer, working in the community promoting the service and recruitment opportunities.

RB advised that the Government responses on the White Paper and the Grenfell 2 are still to be published.

Q: BS, can you comment on the trials taking place in the South of the county?

A: RB advised that there are a number of trials currently taking place in the service across the county.

In the South Staff of the county, where FARS have traditionally had difficulties recruiting part time staff to achieve 100% availability. The service is now pooling their resources across local sites to reduce the reliance on coverage from West Midlands Fire Service, who have whole time pumps available, to fully crew appliances. DG is monitoring the costs and implications of

this trial until the end of the year but early results show that the trial is being successful with staff getting fully mobilized.

There is also a county wide trial taking place. Traditionally appliances would not be mobilized when less 4 crew members were available. However, following lots of analysis work, a trial is taking place with only 3 crew members attending certain type of incidents. FARS will continue to recruit to and aim to have 4 officers on appliances, however, the initial feedback has been good with the service being able to demonstrate that they are improving communities' outcomes.

Q: SW, are other fire services nationally operating with 3 fire officers on the appliances?

A: RB, a pole has been carried out nationally of Fire Chiefs. 50% of Fire services are having or considering 3 crew members. The other 50% of services are staying with 4 for now, but they confirmed that this option is being considered as the retained availability of crews continues to both a local and national issue.

Q: SW, is the service continuing to look at the fire fighters turned out times?

A: RB, FARS now has an availability improvement plan in place with a number of work streams. The service's approach is being more flexible with the time expectations of firefighter's availability. For example, the service is now asking for on-call staff to be available for 20 hours, instead of the normal 50 hours per month.

Q: SW, how is FARS getting the messages out about officers' availability?

A: RB, this is being promoted by a number of on call support officers and managers working around the county.

Q: BS, how are the pilots going for 'falls' and the 'Hospital to Home' service?

A: RB, the 'falls' pilot is going well with regular thanks from families experiencing the service and this has just been commissioned by the NHS for a further 6 months. The Hospital to Home Scheme, so far progress has been slow with responses to emails, but a further meeting is planned for next week. This new service will also assess if homes are suitable with a full assessment of needs for patients returning home after a stay after they stay in hospital.

Q: BS, are FARS looking into any further uses/collaborations of Fire stations?

A: RB, the collaboration of stations with the Force is working well with more locations being considered. The responsibility to develop Fire stations have been given back to the local firefighters to develop community uses.

Q: BS, can you comment on the refurbishment of Stafford fire station.

A: RB, an agreement for the refurbishment of Stafford Fire station has been made with the Staffordshire Commissioner.

BS concluded that he attended the Fire SGB meeting on Monday and advised that the board were very complementary of ERP's ethics work on the service.

BS thanked JK and RB for their updates.

4.

i. Going Concern Assessment 2022/23

DG presented the Going Concern Assessment report for 2022/23 for Fire and Rescue Authority. This report reflects on the cash flow position for next two years, the Capital financing requirements and the Reserves position. DG advised that based upon the evidence he is able to support that Staffordshire Commissioner Fire and Rescue Authority be treated as a going concern.

Q: CB, what impact will the higher interest rates environment have on FARS's financial position?

A: DG, FARS have no need to borrow over the next two years and the cash investments is receiving a higher rate of return.

BS thanked DG for this report and his update.

ii. Gifts and Hospitality Report up to 31 March 2023

DG presented the FARS Gifts, Hospitality Report up until 31 March 2023. This follows the same format as the reported by both Police and the SCO in this morning's meeting.

The report includes expenses claimed through payroll for the principal Management Team, and spends on the credit card

Q: JW, is there a structure in place to review spends on the credit card?

A DG, yes, there are checks and balance in place to check the spend on the credit card.

Q: CB, can comments on the Gifts and hospitality item of £200 worth of chocolate mousses?

A: RB, this was a donation from members of the public, some of these were gifted to students on the Prince's Trust programme.

BS thanked DG for his report.

5. Internal Auditors

i. Progress paper 2023/24 Audit Programme

AW advised that the programme includes two on-going audits in Whistle Blowing and Driver Training.

The audit of Driver Training was requested by Management and this was an additional audit. The field work has now commenced and this report will be available for the September ETAP meeting.

RSM had suggested that the Data Integrity audit take place in June and be reported at the ETAP meeting in September 2023. However, Management have requested that this work now takes place September and therefore the report will be presented to a later ETAP meeting.

The Payroll audit was originally planned to take place in December 2023 and be reported to ETAP in February 2024. However, Management have requested that instead the audit commences in February 2024 and the report will be presented to the ETAP meeting in May 2024.

Q: CB, looking at the Fleet work audit, this had a target date of being reported to the ETAP meeting in September. As this work hasn't started yet will the report date be delayed?

A: AW, RSM is looking to change the start date of this work to October with a report to the ETAP meeting in December.

RB confirmed that the driving training audit will look only be looking at FARS's vehicles.

RB added that the HMICFRS have just announced that they will be starting their first thematic review of FARS and this will be on Misconduct. As Whistle Blowing will form a large part of this, it would be useful for RSM to provide FARS with the findings of their review in time for the inspection work.

BS thanked AW for the report and her updates.

External Auditors

i. Verbal update on the external audit Statutory Audit of Accounts 2022/23

JM advised that the draft accounts were published at the end of May 2024, meeting the national statutory deadline. JM advised that these were a good set of accounts, they have been reviewed and a few comments of a little significant have been passed back to FARS Management. The audit started at the beginning of July and this is going very well with all samples out by the end of this week.

The significant risk areas included in the external audit plan are property, plant and equipment valuations. There has been a slight delay getting these valuations and the team have now selected a sample to test.

The pension liabilities work is now underway with the Audit Team.

JM advised that there has been an adjustment following a note from FARS Management Team. There had been a misunderstanding on the external area valuation of properties in the briefing note and this has been adjusted for.

JM reported that there are no major issues found to date or further adjustments required.

One potential adjustment, as is happens each year, will be made in the accounts for the local authorities finalising the council tax collection fund numbers.

Q: BS, is there a deadline for the publication of the final statutory accounts?

A: JM, the national deadline remains at the end of September, not sure how many fire authorities will meet this deadline with number of backlogs of opinions from previous years.

DG paid his thanks to GT for being on time with their audit work.

BS thanked JM for his update.

ii. Informing the audit risk assessment report (ITARA)

JM introduced this report to members and apologised advising that this report should have been presented with GT's Audit Plan at the last ETAP meeting in May.

JM explained that this report documents the communications between GT, FARS Management and ETAP members in a number of key areas including fraud, compliance with laws and regulations, related parties and any outstanding litigation claims.

BS for information, each external auditor looks at this area slightly differently. BS confirmed that this is a positive document from GT with issues that need to be brought to member's attention and asked that if any members have any queries they let him know.

BS thanked JM for the report.

6. AOB

Q: BS, can DG and RB comment on the progression of Prince 2, project methodology on FARS?

A: RB, this methodology takes a significant amount of resources, the service needs to ensure that they are delivering the results adequately without the use of this Prince badge.

Q: SW is there any way that there could be training without 'getting the badge'?

A: RB, FARS have recently signed an agreement with Staffordshire University for an intern programme. FARS will get leadership management training and an intern's skills and capabilities. The interns will get the experience and the benefits of working in a live setting.

BS thanked RB for his update

The date and time of next meeting is the Wednesday 27 September 14.00 - 15.30