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To: Members of the Governance, Audit and Scrutiny Committee	Enquiries to: Rob Close Email: committeemanager@humbersidefire.go.uk Tel. Direct: (01482) 393899 Date: 13 January 2023
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Dear Member

I hereby give notice that a meeting of the **GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE** of Humberside Fire Authority will be held on **MONDAY 23 JANUARY 2023 at 10.00AM** at HUMBERSIDE FIRE & RESCUE SERVICE HEADQUARTERS, SUMMERGROVES WAY, KINGSTON UPON HULL, HU4 7BB.

The business to be transacted is set out below.

Yours sincerely



for Lisa Nicholson
Monitoring Officer & Secretary to Fire Authority

Enc.

A G E N D A

Business	Page Number	Lead	Primary Action Requested
<u>Procedural</u>			
1. Apologies for absence	-	Monitoring Officer/ Secretary	To record
2. Declarations of Interest (Members and Officers)	-	Monitoring Officer/ Secretary	To declare and withdraw if pecuniary
3. Minutes of the meeting of 6 December 2022	(pages 1 - 3)	Chairperson	To approve
4. Matters arising from the Minutes, other than on the Agenda	-	Chairperson	To raise
<u>Governance</u>			
5. Update: Matters Arising/ Feedback from Fire Authority	Verbal	Chairperson and Monitoring Officer/ Secretary	To consider and make any recommendations to the HFA

Business	Page Number	Lead	Primary Action Requested
<u>Audit</u>			
6. Internal Audit Reports	(pages 5 - 32)	Internal Audit (TIAA)	To consider and make any recommendations to the HFA
7. External Audit Annual Report and Follow Up Letter to Audit Completion Report from 2021/22 Audit	(pages 33 - 68)	Mazars	To receive External Audit Annual Report and Follow up Letter to Audit Completion Report from 2021/22 Audit
8. External Audit Progress Report	(pages 69 - 82)	Mazars	To receive External Audit Progress Report
<u>Finance and Performance</u>			
9. Review of Anti-Fraud Related Policies	Verbal Update (pages 83 – 146)	Head of Corporate Assurance	To consider and make any recommendations to the HFA
<u>Scrutiny Programme</u>			
10. Scrutiny Item - Equality, Diversity And Inclusion – Equality Impact Analysis	(pages 147 - 162)	Executive Director of People & Development	To consider and make any recommendations to the HFA
11. GAS Committee Scrutiny Programme 2022/23	(pages 163 - 168)	Monitoring Officer/Secretary	To approve

HUMBERSIDE FIRE AUTHORITY
GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

1 DECEMBER 2022

PRESENT: Independent Co-opted Members James Doyle (Chair) Chris Brown, Kathryn Lavery, and Gerry Wareham.

Niall McKiniry – Deputy Chief Fire Officer & Executive Director of Service Delivery, Matthew Sutcliffe – Assistance Chief Fire Officer & Executive Director of Corporate Services, Christine Cooper – Executive Director of People and Development, Jon Henderson – Director of Prevention and Protection, Steve Duffield – Area Manager Service Improvement, Martyn Ransom – Joint Deputy Chief Finance Officer & Deputy S.151 Officer, Lisa Nicholson – Monitoring Officer/Secretary, and Rob Close – Committee Manager were also present. Andrew McCulloch – Director of Internal Audit (TiAA).

Councillor Briggs was also present.

The meeting was held at the Humberside Fire and Rescue Service Headquarters, Kingston upon Hull. The meeting commenced at 10.00 a.m.

PROCEDURAL

70/22 APOLOGIES FOR ABSENCE – Apologies for absence were received from Pam Jackson.

71/22 DECLARATIONS OF INTEREST – Kathryn Lavery declared that she was no longer Chair of Yorkshire Ambulance NHS Trust but had taken up the role of Chair of Rotherham Doncaster and South Humber NHS Foundation Trust.

73/22 MINUTES – *Resolved* – That the minutes of the meeting of the Committee held on 23 September 2022 be confirmed as a correct record.

74/22 MATTERS ARISING FROM THE MINUTES, OTHER THAN ON THE AGENDA – There were no matters arising.

GOVERNANCE

75/22 UPDATE: MATTERS ARISING/FEEDBACK FROM FIRE AUTHORITY – The Monitoring Officer/Secretary provided feedback on items considered by the Fire Authority at its meetings on 4 November 2022.

Resolved - That the update be received.

AUDIT

76/22 INTERNAL AUDIT REPORTS – The Committee received a report of the internal auditors, TiAA. The Committee was advised that progress towards completion of the mid-year audit review highlighted that the outstanding recommendations were a consequence of technical complications arising from a IT security breach. All recommendations were on track for implementation against the agreed dates.

It was clarified to the Committee that Firewatch was a data management system used across the industry. Currently, Firewatch was used parallel to a legacy system. However, development towards full integration was progressed by an in-house project team, including both Human Resources (HR) and IT colleagues. The team intended to seek the advice of partner authorities, attend a professional conference in January before mapping out a gantt chart to full integration. The move to a one system approach was evaluated each stage at by senior officers.

Resolved - That the report be received

FINANCE AND PERFORMANCE

77/22 TREASURY MANAGEMENT HALF YEAR REPORT 2022/23 – The Joint Deputy Chief Finance Officer updated the Committee on the treasury management activities for the first half of the financial year 2022/23. the Authority operated within the Prudential limits approved by Humberside Fire Authority. Borrowing during the year had not exceeded the operational boundary at any point and was not expected to over the course of the next period.

As a result of market fluctuation, a notable level of capital programme slippage occurred during the last financial year, generally extending to premise refurbishments. While no acute issues were immediately present, the dignity at work of staff was an integral consideration and captured on the risk register. Moving forward, collaboration with Humberside Police sought to increase the viability and efficiency of refurbishment. Dedicated positions were created in both organisations and both organisations intended to work closely to maximise delivery.

It was clarified that the capital programme was financed through borrowing rather than capital grants which enabled greater flexibility to defer programme activities until preferred times. A full review of the capital programme revealed a significant increase in actual expenditure when compared to initial predictions. Ultimately, the capital programme was to be considered at HFA.

Resolved - That the report be received

78/22 MANAGEMENT ACCOUNTS – PERIOD ENDING 30 SEPT 2022 – The Joint Deputy Chief Finance Officer submitted a report summarising management accounts for the period ending 30 September 2022. Currently, the outturn position indicated a nominal overspend. Additionally, Members were advised that, despite a further 20 per cent for utilities costs allocation, an additional £200,000 was earmarked for the remainder for 2022/23.

Resolved - That the updated be noted.

SCRUTINY PROGRAMME

79/22 SCRUTINY ITEM - PROCUREMENT – The Joint Deputy Chief Finance Officer submitted a report summarising the Authority's procurement position. The procurement process for the Authority was informed by public procurement legislation, the Constitution of the Authority, and common financial procedures. This resulted in a procurement policy that sought to ensure compliance, ethics and value for money. To obtain best value through competitive processes, the Authority set out financial thresholds for the award of contracts laid out through a compliant and proportion process. It was expected that value for money exercises may have avoided up to £1.1million in additional costs. Published tenders valued in excess of £50,000 were to be accompanied by bidders' declaration of interest extending to a

wide range of criteria. The Authority contributed to the National Fraud Initiative which sought to increase the detection of fraud attempts.

Capital projects, managed mainly by the Joint Estates Function with Humberside Police, were given a 10 per cent weighting to social value within the evaluation criteria for awarding the contract. All tenders in excess of £50,000 included environmental considerations as part of the formal evaluation criteria. Regional and national partners were considered when procuring equipment and vehicles as to take advantage of any opportunities for economies of scale and ensure optimal use of resources.

Members raised the following points:

- Engagement with CIPS – The Committee endorsed the engagement with CIPS (Chartered Institute of Procurement and Supply) as a professional body. They were advised that a number of members of staff were closely associated with CIPS with one member of staff studying level six.
- Bid Integrity – A range of sources were utilised to examine the integrity of tenders including credit reference agencies and Companies House. Generally, to effectively cross examine tenders, an accurate return on criteria was required from respondents. The Authority's Constitution and the Procurement Policy were considered robust enough to mitigate duplicitous tenders. Dishonesty regarding the arrangements in place for tender respondents would result in them falling out of compliance with their contract.
- Environmental Considerations – While environmental factors were a consideration for all tenders, those considerations only formed part of formal award evaluation criteria when the anticipated value exceeded £50,000.
- Social Value Criteria – The assessment of social value criteria was considered to be successful, that was not however reflected by a long-term assessment of its impact to the community. Generally, the impact of social value was not believed to be recorded throughout the public sector. The social value weighting of 10 per cent of the overall award criteria was the mandatory minimum for overall marks required. A range of questions were asked to statutory directors to satisfy the social demand requirements. Manufacturing arrangements were naturally more difficult to assess as this often occurred overseas

Resolved - That the Committee take assurance in the procurement process for Humberside Fire Authority.

80/22 GAS COMMITTEE SCRUTINY PROGRAMME 2022/23 – The Committee Manager submitted a report summarising the Committee's Scrutiny Programme 2022/23.

Resolved - *That the Programme be received.*

81/22 ANY OTHER BUSINESS – The Deputy Chief Fire Officer & Executive Director of Service Delivery, and Area Manager Service Improvement advised of challenges facing the Authority in its immediate future including advice that the HMICFRS round three was to commence in January 2023 with a new grading between Good and Requires Improvement. The Authority sat in the third tranche and would likely be assessed towards the end of 2023.

Resolved – That the update be noted.



Humberside Fire and Rescue Service

Summary Internal Controls Assurance (SICA) Report

2022/23

January 2023

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Governance, Audit and Scrutiny (GAS) Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Humberside Fire and Rescue Service as at 7th January 2023.

TIAA'S CONFORMANCE TO THE IIA STANDARDS AND CODES OF PRACTICE

2. TIAA Limited commissioned an External Quality Assessment (EQA) of its internal audit services in 2022. An EQA is required every five years, in line with the requirements of the International Professional Practices Framework (IPPF) and the Standards set by the Global Institute of Internal Auditors (IIA). The independent EQA considered our conformance with the IPPF and the Standards and also the Public Sector Internal Audit Standards (PSIAS), which govern internal audit in the public sector.

Our independent EQA was undertaken by a senior partner at Chiene + Tait, a long-established and high-quality accountancy firm headquartered in Edinburgh with offices in Scotland and London. The review assessed TIAA's internal audit methodology and delivery against the Core Principles, the Code of Ethics and the Standards. It took into account our comprehensive framework, our guiding policies, organisational culture, planning and delivery, investment in our people, tools and techniques and our quality assurance framework, including feedback from clients.

We are pleased to confirm that the independent EQA assessor was able to conclude that TIAA 'generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF).' 'Generally conforms' is the highest rating that can be achieved using the IIA's EQA assessment model. It was also noted that there were no areas of non-conformance or partial conformance with the Standards.

TIAA was also complimented on the standard of documentation provided which enabled them to form a positive conclusion.

Audits completed since the last SICA report to the Audit Committee

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

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Collaboration Activity	Limited	14/11/2022	28/11/2022	28/11/2022	0	8	2	1
Secondary Contracts	Reasonable	29/11/2022	16/12/2022	19/12/2022	0	3	1	0
GDPR	Reasonable	29/11/2022	07/12/2022	21/12/2022	0	2	1	1

4. 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.

Progress against the 2022/23 Annual Plan

5. Our progress against the Annual Plan for 2022/23 is set out in Appendix B.

Changes to the Annual Plan 2022/23

6. There are no proposed changes to the current plan of work.

Progress in actioning priority 1 & 2 recommendations

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

Frauds/Irregularities

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

Other Matters

9. There have been no briefing notes issued since the previous SICA report. (Appendix C)

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.

Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee.

Review	Evaluation
Collaboration Activity	Limited Assurance
ICT GDPR	Reasonable Assurance
Secondary Contracts	Reasonable Assurance

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.
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Executive Summary - Assurance Review of Collaboration Activity

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

In the Audit Plan 2022/23

SCOPE

The Annual Plan included provision for several reviews on topics to be identified following publication of the HMICFRS inspection report. The monitoring, review and evaluation of collaboration activity was identified as a key topic for review. A focus was requested on recent work within Prevention, along with overarching Service-wide processes.

KEY STRATEGIC FINDINGS



There is no standard approach to the management or evaluation of collaboration activity across the Service.



A legacy of inconsistent approaches over several years is that there is no reliable overview of existing commitments to outside parties made by HFRS staff.



The current collaboration evaluation form does not direct designated leads to consider all key success criteria, or to highlight important areas of risk.



The Prevention Team identified multiple collaborations without a written agreement or data sharing agreement. Central records suggest this is typical across HFRS.

GOOD PRACTICE IDENTIFIED



The Prevention function has reviewed in detail all of its collaborations and continues to liaise with partners to create and agree missing documentation.



The in-depth evaluation and review within Prevention uncovered many gaps and opportunities for improvement. This could be a model for the rest of the Service to follow.

ACTION POINTS

Urgent	Important	Routine	Operational
0	8	2	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The Service does not currently have any delivery guidance or policy surrounding the management of collaborations, setting out the responsibilities of staff designated as the lead contact, the expectations regarding documentation and objective setting, and the required frequency and content of evaluations and progress reporting.</p> <p>It is recognised that the Service has a low number of large, strategic collaborations. A specific review of these was not within the scope of this audit, but it is understood that they are subject to periodic scrutiny by senior management, commensurate with their scale and significance. It may not be appropriate for these large-scale collaborations to precisely follow a standard Service-wide procedure designed for smaller activities, but many of the fundamental principles are likely to apply regardless of the scale of the individual collaboration.</p>	A policy or delivery guidance be created to establish the expectations, roles and responsibilities and standard processes for the management of collaborations across the Service.	2	Corporate assurance to develop a policy and associated guidance aligned to the Service Improvement Framework.	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>A central register of all known collaborations is retained by the Corporate Assurance Team within an Excel spreadsheet. It was determined through discussions with the team that this may not be a comprehensive record, as it is understood that arrangements with partners have been made by various staff over many years in an inconsistent fashion, leading to variable record keeping practices.</p> <p>Many fields on the central register have missing information around budgets, benefits and objectives, key dates and links to supporting documentation. In addition, the comments within the spreadsheet are not dated, so it is not possible to assess the current status, such as exactly when contracts were renewed or the period to which recorded data relates.</p>	<p>The central tracker used by Corporate Assurance be updated to reflect the key data points identified within the Service-wide policy (once established). Gaps in required information should then be investigated and addressed. A tool that facilitates date stamps and version history (such as a SharePoint table) may be helpful in providing audit trails and facilitating more efficient reporting.</p>	2	<p><i>Corporate assurance to review the current practices and refine against the recommendations made.</i></p>	01/04/23	HoF Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	<p>A standard form is in place for the evaluation of collaborations. This is a high-level template covering overall objectives and the designated lead's assessment of strengths, weaknesses, opportunities and threats. Through discussion with the Prevention Team, it was determined that this format does not guide the user in fully evaluating their collaborations and in facilitating their reporting, because several key success factors are not prompted for consideration.</p> <p>It is noted that designated leads are responsible for the management of collaborations in their area, and it would not be expected that they report all details of every collaboration centrally. It would be valuable, however, to obtain their confirmation that key aspects have been evaluated, and to provide a mechanism to highlight important issues.</p>	<p>The collaboration evaluation form be updated. This should require that the designated lead confirms that they have considered and evaluated identified key success factors, providing the opportunity to highlight any areas of concern.</p> <p>Relevant factors within the evaluation may include:</p> <ul style="list-style-type: none"> • Contractual or other commitments and delivery against these • Costs to HFRS and performance against budget • Objectives/KPIs and performance against these • Continuing alignment with HFRS strategy • Efficiency gains and impact achieved • Current or emerging risks to HFRS or to the overall collaboration • Indication of whether collaboration should continue, or an exit strategy should be sought. 	2	<p><i>Integrated actions of recommendations 1 & 2. Corporate Assurance to work in collaboration with other sections to address recommendations and incorporate into the project and programme management processes.</i></p>	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	There may be an unknown range of risks being carried by the Service, which may not be currently managed adequately, due to the unknown status of commitments with outside agencies. Risks may include non-compliance, breaches of contract, financial obligations or reputational issues. The gaps and possibly outdated information held on the central register suggest that overview is held of these risks. Meanwhile, as only 12 out of 44 current collaborations are shown on the central register as having been evaluated, it cannot be confirmed whether these risks are being managed at a departmental level by the relevant designated leads.	The identification, reporting and management of risks be incorporated into the responsibilities of designated collaboration leads through the establishment of a policy and guidance around the management of collaborations across the Service.	2	<i>Alignment of the revised policy (rec 1) with new risk management cycle processes.</i>	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Directed	<p>Of the 44 collaborations noted as "live" on the central register, only three are recorded as having a current partnership agreement in place. From discussions with the Prevention Team, it was confirmed that, of their nine collaborations, only one had an agreement in place prior to 2022. Agreements were reviewed and confirmed to now be in place for all but one of these collaborations following recent extensive liaison with the relevant partners.</p> <p>From the findings of the review within Prevention and the records currently held centrally, it is considered likely that many other collaborations across the Service do not have any written agreement in place. This lack of documentation presents a risk to HFRS, as staff who have made verbal commitments (or whose written records have been lost) may no longer be in post or recollections may vary of what has been agreed.</p>	A partnership agreement be put in place for each collaboration, detailing the expectations of HFRS and of any outside bodies. The level of detail of such agreements may vary and should be proportionate to the scale, cost and strategic importance of each collaboration.	2	<i>Review and revision of the current agreements, align to the new risk management processes and policy.</i>	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
8	Directed	<p>Only four of the 44 current collaborations on the central register are shown as having an information sharing agreement in place. Again, the Prevention team has worked to find or recreate such agreements for their collaborations, and it was confirmed that all but one have now been put in place where required under data protection legislation.</p> <p>Although not all collaborations involve the sharing of personal data that would carry a requirement for a data sharing agreement to be in place, the number where no record is shown on the central register suggests that there is a risk of non-compliance that should be investigated.</p>	An information sharing agreement be put in place for all collaborations where personal data is being shared, as required under data protection regulations.	2	<i>Application of current data processes to be reference in policy guidance.</i>	30/06/23	Hof Corporate Assurance
9	Directed	<p>The Corporate Assurance Team confirmed that all leads of collaboration activity were asked to complete an evaluation form within the past year. Only 12 of the 44 current collaborations listed on the central register have a record of an evaluation having been completed at the time of the audit.</p> <p>It cannot therefore be confirmed the extent to which collaborations are being regularly evaluated across the Service by the relevant leads.</p>	Evaluations be completed for all collaboration activities across the Service, in particular where none has been completed over the past year. It may be advisable to wait until a policy and updated evaluation form have been developed before taking this action.	2	<i>Introduction of new revised and consistent approach to evaluation included into the service improvement framework.</i>	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
10	Delivery	<p>There is currently no reporting schedule to senior management around the status of collaborations and any risks, successes, budgetary or other issues emerging from these. Periodic reporting of an overall scorecard highlighting compliance with evaluation requirements and key performance measures would provide management with assurance regarding appropriate controls.</p> <p>It is noted that the highest profile and most strategically significant collaborations are subject to their own reporting arrangements, which should not be duplicated through any Service-wide approach. They may, however, be included in any high-level scorecard on overall Service-wide collaboration activity, to ensure the completeness of assurance provided.</p>	A scorecard be developed on the status, compliance, performance and risks of collaborations across the Service, for reporting on a periodic basis to senior management. The exact nature and frequency of reporting should be defined within a Service policy or guidance.	2	Action included as part of Service Improvement Framework process and referenced in policy.	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>It was established through discussions with Prevention staff that some of their activities have recently been removed from the central register as they were not appropriately designated as collaborations. Examples included standard contracts with suppliers, or community forums with occasional HFRS participation.</p> <p>As part of the establishment of a standard approach to managing collaborations, it would be valuable to define which types of arrangements with outside bodies should be classed as such and therefore be subject to any agreed evaluation and reporting approaches.</p>	<p>A definition be agreed of which types of arrangement with external parties should be treated as a collaboration. The list of current collaborations should be examined to ensure that only appropriate items are included, while those that could be managed through alternative processes (such as through supplier management arrangements) should be removed.</p>	3	<p><i>Definitions to be included in the project management tools as part of the Service Improvement Framework process and associated policies.</i></p>	30/06/23	Hof Corporate Assurance

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	<p>The Head of Prevention and the Corporate Assurance Team stated that they were not aware of any recent new collaborations entered into by the Service.</p> <p>It was confirmed that any new collaboration should follow the established Project Initiation procedures, which require colleagues to provide detailed justification for the activity and to consider many important aspects before it is approved by management. It was noted, however, that the Project Management Delivery Guidance ends with the Project Closure stage, which may not reflect the nature of collaboration activity. Some collaborations remain ongoing for many years and become part of "business as usual" for the Service. It would be beneficial to review this delivery guidance alongside any agreed procedures for developing new collaborations, to ensure that the full lifecycle is adequately covered.</p>	<p>Arrangements for the establishment of new collaborations be established through policy development. Consideration should be given as to whether the Project Management Delivery Guidance is the most appropriate method for managing the full lifecycle of collaborations or if an alternative approach is needed to cover activity that becomes "business as usual".</p>	3	<p><i>Introduction of clear process for assessing and monitoring project completion into BAU activity as part of the risk management cycle.</i></p>	30/06/23	Hof Corporate Assurance

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The MS Word-based evaluation form currently in use was reported as difficult to complete. Copying between documents is required, then sending by email to Corporate Assurance, who transfer key points onto their central register. An online form designed to capture the required level of detail according to an agreed policy may be more a more efficient solution, to avoid repeated keying of information.	The updated evaluation document be created as an electronic form, ideally with an automated workflow and a direct link into the central register.	<i>Agreed where applicable recommendations will be transitioned into an electronic workflow format utilising SharePoint.</i>

Executive Summary – Assurance Review of ICT GDPR

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

SROAR-2021-065 - Lack of compliance with Data Protection Legislation.

SCOPE

The review assessed information governance, policy and process and compliance with the key GDPR elements of: Privacy Impact Assessments; Data Subject rights (e.g. Right to be forgotten); Data Classification and Asset management; Data Security & Breach Management; Governance & Consent; Data Controllers & Processors.

KEY STRATEGIC FINDINGS



A robust data protection framework is in place.



Due to organisational restructuring, Information Asset Registers (IAR) and Record of Processing Activities (RoPA) are planned for review.



As Corporate Assurance are reliant on all staff to bring data protection issues to their attention, Data Protection by Design needs to be embedded.



Compliance with mandatory data protection training reduced in the previous quarter.

GOOD PRACTICE IDENTIFIED



The use of an external DPO ensures the role has the required independence and mitigates the risk, or perception of, any conflict of interests.



Corporate Assurance use the ICO's Accountability Framework to drive continuous improvement in the Service's data protection arrangements.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>The Assurance Review of Collaboration Activities, currently in draft includes the following recommendation: An information sharing agreement be put in place for all collaborations where personal data is being shared, as required under data protection regulations.</p> <p>This indicates that a Data Protection by Design approach is not fully embedded within the Service. In addition to data sharing agreements, any new or change to an existing activity which processes personal data should be subject to a Data Protection Impact Assessment (DPIA). Data Protection Impact Assessment (DIPA) Policy Delivery Guidance is in place and, at the time of audit, 40 DPIAs had been completed.</p>	It be ensured that Corporate Assurance are involved with any projects and initiatives where personal data is involved.	2	<ol style="list-style-type: none"> 1. Challenge HoF to identify instances of personal data being shared 2. If not already existing, complete an ISA. 3. CA to continue to identify processing activities for which a DPIA is appropriate 4. Work with HoF and the DPO to ensure an assessment is completed. 5. Map data flows 6. Continue 'communications' promoting data protection 	<p>31/01/23</p> <p>31/03/23</p> <p>31/12/22</p> <p>30/06/23</p> <p>31/03/23</p> <p>30/06/23</p>	<p>IGO/HoF</p> <p>IGO/HoF</p> <p>IGO</p> <p>IGO/HoF</p> <p>HoF</p> <p>IGO</p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	On review of the Information Asset Registers (IAR) and Record of Processing Activities (RoPA) the Emergency Preparedness, Finance and Procurement tabs are unpopulated. This is a piece of work that is planned with 1-2-1 meetings with all heads of function to review their information registers. In preparation of these meetings, a document has been produced highlighting key areas for review of IARs, RoPAs and Retention schedules for each function. Whilst plans are in place, due to the importance of demonstrating compliance and the use of IARs and RoPAs to support other activities including privacy notices, retention and subject access requests, this is a high priority activity.	It be ensured IARs and RoPAs are reviewed and updated as planned.	2	<ol style="list-style-type: none"> 1. Complete all outstanding Information Registers 2. Complete a review of all existing registers 3. Use ROPA to identify processing requiring a DPIA 4. Use ROPA to identify where new or revised Privacy Notices are required 5. Improve awareness of IAO responsibilities 6. Ensure process in place for at least annual review of Information Registers by IAO 7. Confirm documented retention has been implemented 	31/01/23 31/01/23 31/01/23 31/01/23 31/03/23 31/03/23 31/03/23	IGO/HoF IGO/HoF IGO IGO IGO IGO HoF

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Service requires all staff to receive training in data protection every two years. A mandatory eLearning module designed to raise staff awareness is in place and compliance is monitored on a quarterly basis. A review of the completion rates identified that while in quarter 1 of 2022, 96.5% of staff had completed the required training, in quarter 2, this had reduced to 80.5%. To ensure, in the event of a reportable breach to the ICO, that the ICO are satisfied that Service staff are sufficiently aware of their responsibilities, training must be completed within the Service's two-year requirement.	It be ensured staff comply with their obligation to complete data protection awareness training.	3	<ol style="list-style-type: none"> 1. <i>Raise issue on Managerial Briefing</i> 2. <i>Raise issue on Daily Briefing</i> 3. <i>Produce list of 'Not-Valid' staff and circulate to line managers to action</i> 4. <i>Confirm 'valid' rate above 95%</i> 	<p>w/c 05/12/22</p> <p>w/c 05/12/22</p> <p>w/e 02/12/22</p> <p>31/12/22</p>	<p>Senior Corporate Assurance Officer</p> <p>Senior Corporate Assurance Officer</p> <p>IGO</p> <p>IGO</p>

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	As the Service must provide privacy information that is “easily accessible,” it is good practice to have a link to a privacy notice or privacy area available on every page, typically within the footer of each page. At present, the privacy information is available via the sitemap or search facility, but the addition of a link would make this easier to access. This could be included within the page resulting from clicking the existing 'Privacy Policy' link on the footer of each website page.	As good practice, the Service consider also linking to the privacy notices from the existing 'Privacy Policy' link.	<p><i>Link to 'Privacy Policy' is available in the footer of all pages of the website, however, that is a very basic Policy statement and no longer includes a link to the Service's actual Privacy Policy.</i></p> <p><i>Information on the website related to data protection is not as obvious as it might be and does not include all the information the Service should be providing to ensure we are compliant, e.g. DPIA's, Retention Schedules.</i></p> <p><i>A complete redesign of the data protection provision on the website is planned.</i></p>

Executive Summary – Assurance Review of Secondary Contracts

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

This is an area of risk that was highlighted in the recent HMICFRS inspection report.

SCOPE

The review set out to provide assurance to the Governance, Audit and Scrutiny Committee that the Service has robust controls in relation to the monitoring of working hours and secondary contracts.

KEY STRATEGIC FINDINGS



The Service's policies and employment contracts clearly state the responsibilities of staff in declaring and undertaking secondary employment.



Notwithstanding the policy framework, it is not possible to monitor all external employment, so HFRS may be vulnerable to unidentified risks.



A more active role from line managers, through regular welfare discussions with staff known to have other employment, may help to mitigate any safety or welfare risks.



The Fire Service Rota system does not currently allow for monitoring of working hours across multiple HFRS roles, apart from on a case-by-case basis.

GOOD PRACTICE IDENTIFIED



All staff were required to complete a declaration regarding secondary employment in 2021.

ACTION POINTS

Urgent	Important	Routine	Operational
0	3	1	0

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The Service has a secondary employment policy in place, requiring staff to declare the nature of any additional employment so that this can be assessed for compatibility with their primary firefighter role.</p> <p>Whilst the policy makes reference to the Service's obligations under regulations covering working time and health and safety, it is not explicit in describing what HFRS will do to proactively manage the risks inherent in some types of secondary employment. Rather, the policy places most responsibility on the individual employee, relying on timely and comprehensive declarations.</p> <p>Given the high-risk environment in which firefighters operate, the policy could articulate more clearly how the Service and its managers can take action to mitigate risks. Crew and Watch Managers are, for example, responsible for checking that crews and their equipment are fit to carry out their duties. One element of this may be to regularly discuss with relevant individuals the demands of any known secondary employment, so that concerns can be addressed.</p>	The secondary employment policy be updated to specify managers' responsibilities in monitoring the demands on staff known to have secondary employment, as part of their standard role in ensuring safe operations.	2	<i>To be updated and published to coincide with the launch of the 2023 PDR period.</i>	31/01/23	HoHR

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	<p>Monitoring of secondary external employment is only possible through the declarations of individual staff members. Hence there is no reliable method of validating that all such employment has been declared and there may be unknown risks to the safety of crews or the wider community.</p> <p>It would therefore be prudent for HFRS to take additional steps to encourage and facilitate disclosures. This was discussed with the Head of HR, who confirmed that it was decided during the course of the audit to include an additional question in the annual performance and development review, where managers will directly ask all staff members whether they have secondary employment. This may prompt additional disclosures and allow for greater scrutiny and more effective management.</p>	The proposed inclusion of the status of secondary employment within the PDR process be implemented as soon as possible, so that the outcomes can be assessed during the next cycle.	2	<p><i>Personal details form template including secondary employment provided to OD.</i></p> <p><i>OD to combine personal details form with electronic PDR process.</i></p> <p><i>PDRs to include managers asking specifically about and recording details of secondary employment as part of appraisal 2023.</i></p>	<p>31/12/22</p> <p>31/01/23</p> <p>30/04/23</p>	<p>HoHR</p> <p>HoOD</p> <p>HoOD and all managers</p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>The Fire Service Rota system sets out all of the hours when staff are on shift and on call. Although the system contains information about staff with multiple HFRS contracts (such as wholetime and retained), this can only be interrogated on a case-by-case basis. It is not possible for the system to monitor or flag any staff with a non-compliant schedule, such as scheduling insufficient rest periods.</p> <p>It was also noted that the system relies on self-rostering, and individuals input their own schedule, so the recorded data may not always be wholly accurate.</p> <p>Management stated that additional functionality is soon to be introduced, including automated blocking out of certain rest periods. It was further noted that consideration is being given to the suitability of the current system in meeting the Service's needs and whether a move to an alternative product would be beneficial.</p> <p>A dedicated audit is planned to review the Fire Service Rota system, so a detailed assessment was not conducted during the current audit.</p>	<p>Functionality be identified that would allow the Service to monitor the working hours of staff across multiple contracts. This should be a risk-based approach, with any potential requirements considered for proportionality. If any functionality is identified as critical, but is unable to be obtained through the current system, this should feed into any decisions regarding the long-term product solution.</p>	2	<i>This should be reviewed during the audit of the Fire Service Rota in the first instance.</i>	31/04/23	District GMs

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>As noted, the standard firefighter contract and associated policies make clear the requirements surrounding secondary employment.</p> <p>The Temporary Head of HR confirmed that, when firefighters take on additional roles within the Service alongside their wholetime firefighting role, there is an expectation that the manager of the secondary position will remind staff, and be considerate of, the responsibilities of their primary role. It is unclear whether these conversations continue periodically during the secondary employment, or whether they are discussed if that role subsequently increases in scope or hours.</p> <p>Similar considerations may also apply to staff with secondary employment through arms-length entities (e.g. HFR Solutions).</p>	<p>Managers in areas of the Service known to employ firefighters in a secondary employment relationship be reminded to discuss the interaction between the two roles, and the staff member's responsibilities to the primary position. This should happen both at the beginning of the contract and periodically thereafter, in particular if the demands of the secondary contract change.</p> <p>A request should also be made to any arms-length organisation connected to HFRS (e.g. HFR Solutions) to follow an equivalent approach.</p>	3	<p><i>Policy amended and re-issued to all of TLT and all SMs – along with guidance to monitor staff with 2nd jobs – with a reminder that it forms part of their managerial responsibility to manage staff with dual roles and external employment.</i></p> <p><i>Agenda item for TLT to remind all managers of their responsibilities.</i></p> <p><i>Letter to be drafted to Solutions to request consideration of employees also employed by HFRS.</i></p>	<p>31/03/23</p> <p>31/03/23</p> <p>31/03/23</p>	<p>HoHR</p> <p>HoHR</p> <p>HoHR</p>

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
There were no operational effectiveness matters identified.				

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Equality Impact Assessments	2	Completed	Presented to November 2022 GAS
GDPR	2	Completed	Presented to January 2023 GAS
FireWatch	2	Completed	Presented to November 2022 GAS
Quality Assurance – Prevention and Protection	2	Completed	Presented to November 2022 GAS
Follow up (mid-year)	3	Completed	Presented to November 2022 GAS
Collaboration Activity	3	Completed	Presented to January 2023 GAS
Secondary Contracts	3	Completed	Presented to January 2023 GAS
ICT-Management Controls	4	Scheduled for 6 th February 2023	
Key Financial Controls	4	Scheduled for 6 th March 2023	
Rota Availability System	4	Scheduled for 20 th March 2023	
Follow up (year-end)	4	Scheduled for 24 th March 2023	

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control 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 issued in the period since the last GAS Committee, which may be of relevance to Humberside Fire 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
There have been no Client briefing Notes relevant to Humberside Fire and Rescue since the last meeting of the GAS Committee in November 2022.			

Auditor's Annual Report

Humberside Fire Authority – year ended
31 March 2022

January 2023

Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities

Our reports are prepared in the context of the 'Statement of responsibilities of auditors and audited bodies' issued by Public Sector Audit Appointments Ltd. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of Humberside Fire Authority. No responsibility is accepted to any member or officer in their individual capacity or to any third party.

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01

Section 01: **Introduction**

1. Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Humberside Fire Authority (‘the Authority’) for the year ended 31 March 2022. Although this report is addressed to the Authority it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 29 November 2022. Our opinion on the financial statements was unqualified.



Value for Money arrangements

In our audit report issued we reported that we had not completed our work on the Authority’s arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Authority’s arrangements.

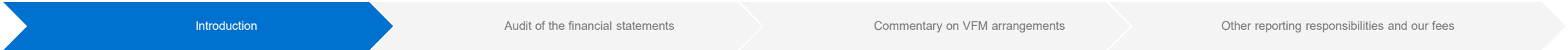
No significant weaknesses in arrangements were identified and there are no recommendations arising from our work.



Wider reporting responsibilities

We have not yet received group instructions from the National Audit Office and we are unable to issue our audit certificate until this is formally confirmed.

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts. We did not receive any questions or objections in respect of the Authority’s financial statements.



02

Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Authority and whether they give a true and fair view of the Authority's financial position as at 31 March 2022 and of its financial performance for the year then ended.

Our audit report, issued on 29 November 2022 gave an unqualified opinion on the financial statements for the year ended 31 March 2022.

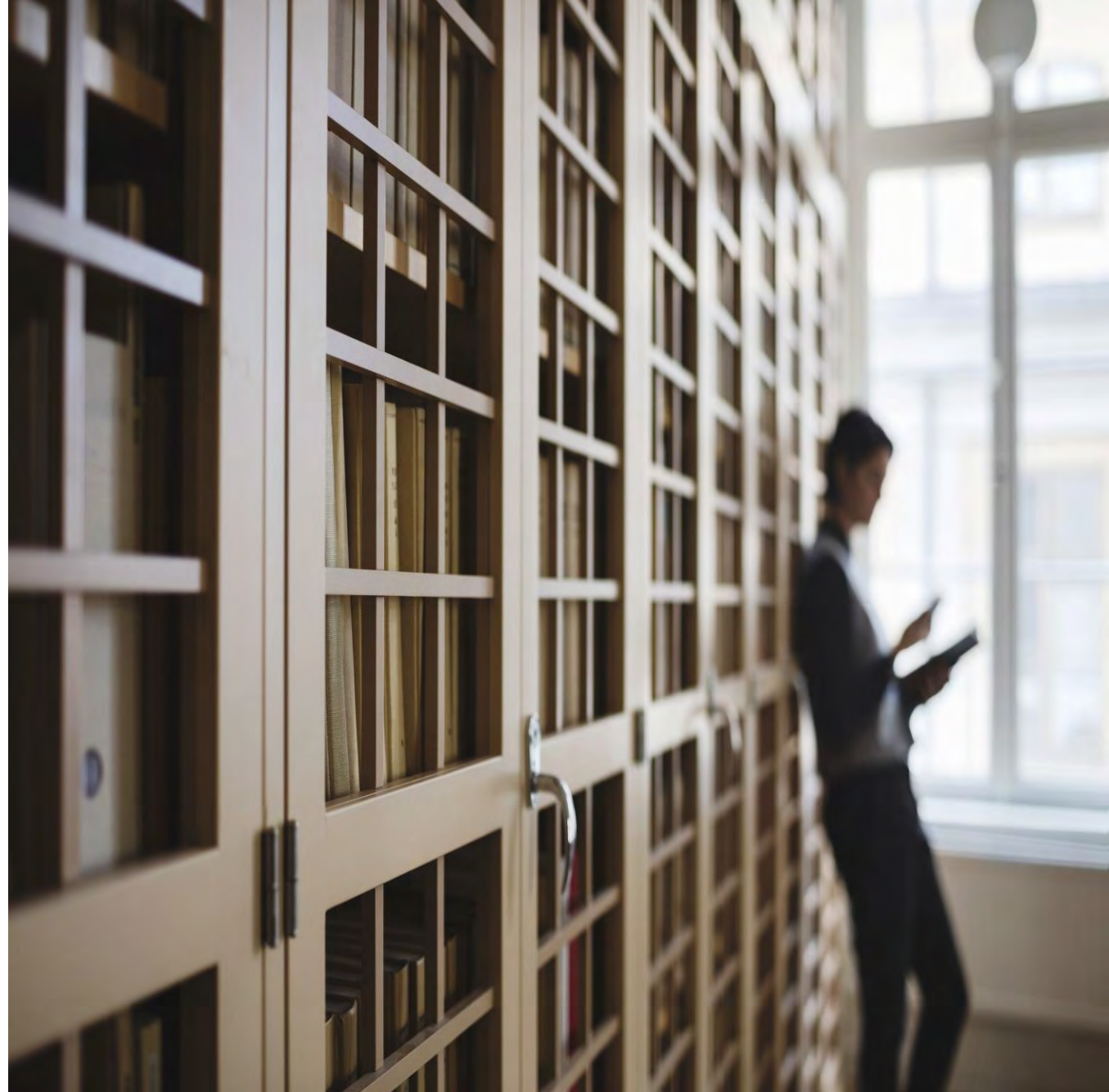
03

Section 03:

Commentary on VFM arrangements

3. Commentary on VFM arrangements

Overall summary



3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Authority plans and manages its resources to ensure it can continue to deliver its services



Governance - How the Authority ensures that it makes informed decisions and properly manages its risks



Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**
We make these recommendations for improvement where we have identified a significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations**
We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken.

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

3. VFM arrangements – Overall summary

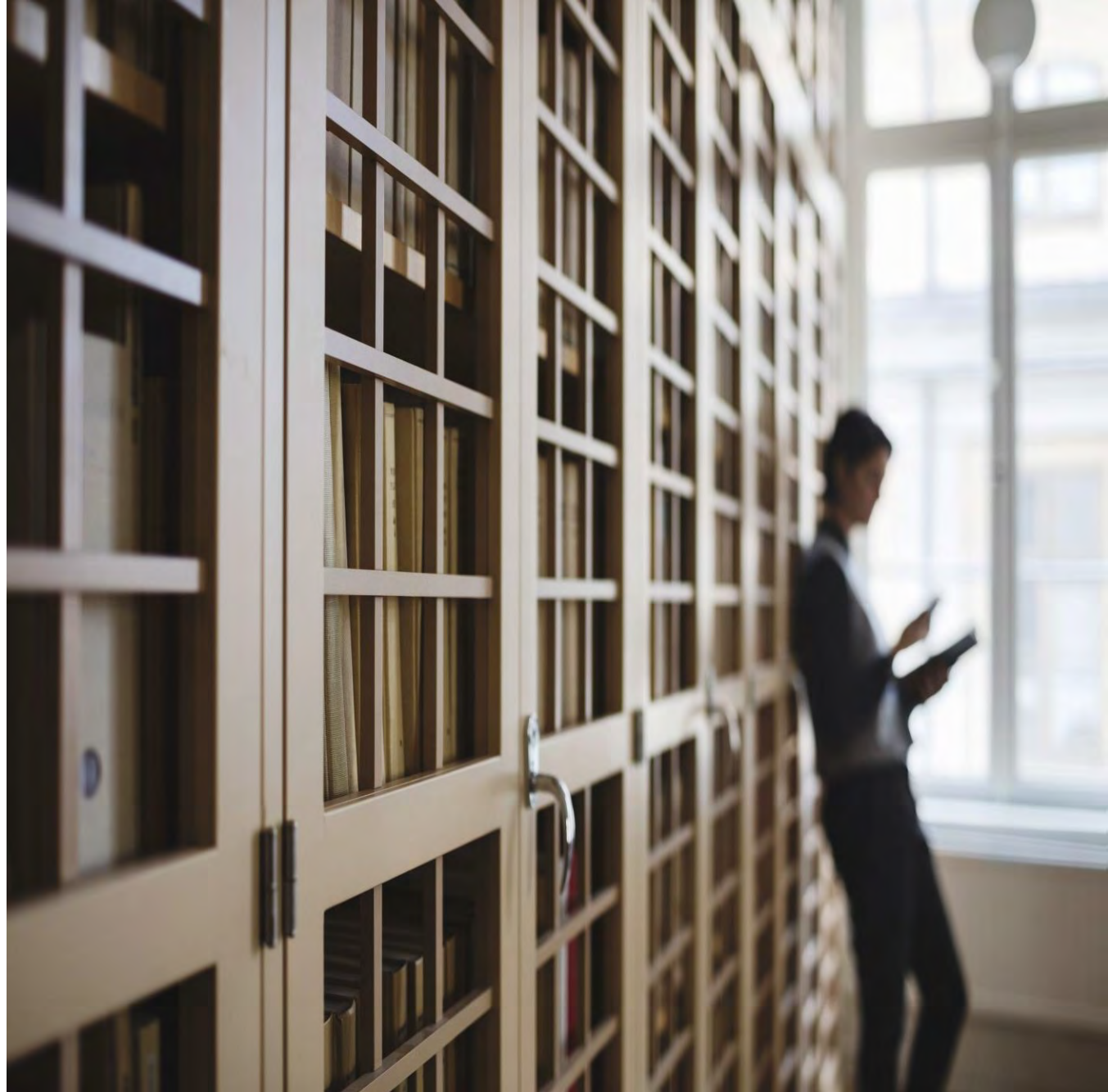
Overall summary by reporting criteria

Reporting criteria		Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
	Financial sustainability	11	No	No	No
	Governance	14	No	No	No
	Improving economy, efficiency and effectiveness	17	No	No	No

3. Commentary on VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Overall responsibilities for financial governance

We have reviewed the Authority’s overall governance framework, including Fire Authority and Governance, Audit and Scrutiny Committee reports, the Annual Governance Statement, and the Annual Report and Accounts for 2021/22. These confirm that the Authority appropriately undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Authority’s service users.

The Authority receives assurance on all aspects of financial management and operational performance through reports to the Governance, Audit and Scrutiny Committee. This includes:

- overseeing and assuring financial and operational performance;
- considering the risks associated with any material financial transactions;
- considering the financial and operational risks involved in the Authority’s business and how they are controlled and monitored by management; and
- taking action needed to address issues raised or to make improvements.

Our review of supporting papers confirmed that it did so effectively throughout 2021/22.

The Authority’s financial planning and monitoring arrangements

The Authority’s 2021/22 financial plan was designed to achieve break-even without any requirement for operational savings or a call on reserves, other than those earmarked for non-recurring 2021/22 projects.

Audited accounts show that the plan was achieved with a managed underspend of £1M. In April 2022, this was used to help create a new Pay and Prices Reserve to combat rising inflation. The rapid increase in inflation in the past six months demonstrates that this decision was prudent.

The Authority receives quarterly management accounts providing detailed commentary of performance against budget, including explanations of significant variances. The financial position was challenged at these meetings and the reasons for the surplus were clearly articulated. The scale of the surplus was accurately forecast from month 11 when the level of unbudgeted income was confirmed.

Budget Preparation commences the September before the forthcoming year. Pressures are logged and notified to the Head of Finance so the budget , Medium Term Resource Strategy (MTRS) and management accounts forecasts can take them into account. The MTRS is regularly updated and reported to members as financial forecasts change. There were three such updates in 2021/22 after the 2021/22 Budget and MTRS were formally approved in February 2021.

The Authority’s arrangements and approach to Financial Planning 2022/23

The Authority approved the 2022/23 Budget as part of a new MTRS in February 2022, which included agreeing a 1.99% increase in the council tax precept. As in the previous year, the 2022/23 financial plan was balanced without the need to achieve operational savings or rely on reserves. The MTRS covered a rolling four year programme and was designed to maintain the general reserve at the minimum level determined by the Executive Director of Finance’s risk assessment of £5.9M, with reserves only used for some minor smoothing between the four years and earmarked projects. The MTRS included an annual 3.5% non-pay savings target (£0.3M), which is secured by reducing budget allocations and allowing budget holders discretion about delivery. At this stage, no operational savings were required.

Mid-year management accounts forecast a small overspend of £0.2M, due to inflation being higher than was foreseeable when the budget was set. However, the Authority has a history of recovering small overspends in the second half of the year. For example, in 2019/20 a similar overspend was projected mid-year but a £0.1M underspend was achieved. Accordingly, it is anticipated that most if not all of the new Pay and Prices Reserve will be available to balance the 2023/24 budget.

The latest update of the MTRS was reported to the Authority in early December 2022. This reflects the latest inflation forecasts, pay negotiations and indications in the Government’s Autumn Statement about future funding and rules on referendums for council tax increases. The Executive Director of Finance updated his financial risk assessment and concluded that general reserves of £7M were required until 31 March 2024. The MTRS is designed to achieve this, with £2.2m of these reserves being utilised over the subsequent two years. The Finance Settlement for Local Government was issued on 20 December 2022 which was subsequent to the MTRS being considered by Members at the December HFA meeting. Following the Settlement the Authority has a balanced budget over the medium-term on the assumption that the 2022/23 Firefighter pay award is 5%.

In recognition of the financial risks in the MTRS the Authority has developed a potential savings plan to be considered further if required.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria - continued

The Authority’s arrangements and approach to Financial Planning 2022/23 (continued)

The Authority’s positive track record in terms of delivering savings and keeping within budget has allowed it to establish a general reserve of £7.4M at 31 March 2022, which is marginally above the minimum level determined by the Authority’s risk assessment and about 15 per cent of net revenue expenditure. In addition, the Authority has earmarked reserves of £7.5M set aside to meet expected pressures over the period of the MTRS. The overall level of usable reserves reflects the level of financial risk, with an increase of £1.1M in 2021/22 and the strategy assumes that financial risks will return to a more normal level by 2024/25..

The impact of potential changes in fire cover on response times and life risk is carefully modelled before operational savings are consulted upon. For the period 2010/11 to 2019/20 the Authority’s funding reduced by 40%, but savings of £11M were achieved without compromising performance, as evidenced by the most recent HMICFRS inspection covered on page 18.

The Authority undertakes substantial work to understand possible future impacts on the budget. The medium term budget projections consider various budget pressures, such as pay and price increases, the revenue implications of the capital programme and other pressures including the triennial revaluation of pensions. The risk register contains a critical risk and remedial action regarding the financial position and is monitored quarterly.

The MTRS includes sensitivity analysis to show the impact of each 1% of pay award above the forecast level (£0.4M). The small projected overspend for 22/23 assumes a 5% pay award, but the firefighting unions have recently rejected a 5% pay offer. Given that employee costs represent three quarters of expenditure, this represents the greatest risk to the financial plan.

We have critically assessed the underlying assumptions used in the MTRS and consider them to be appropriate. The Authority has added flexibility because its budget includes about £1M per annum of revenue contributions to its capital programme and the Authority is able to re-phase and refinance its capital programme to deliver instant revenue savings. The MTRS is underpinned by workforce planning and capital programmes and takes into account risks arising during the year and planning assumptions within the Community Integrated Risk Management Plan (ICRMP). We have not identified any inconsistency between the various plans in prior years or from our review of the CIRMP.

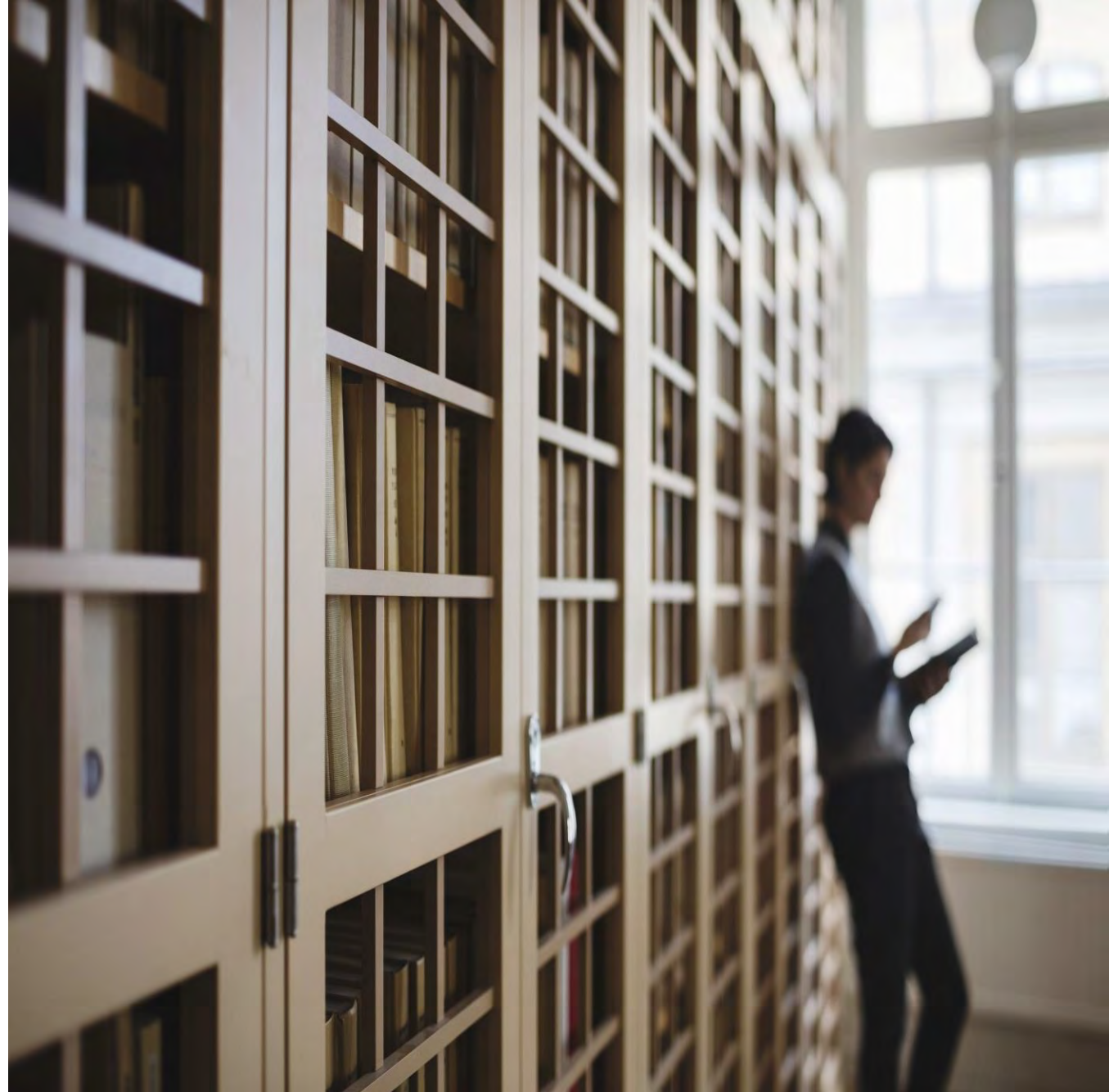
Conclusion

We have not identified any significant weaknesses in the Authority’s arrangements in relation to the financial sustainability reporting criteria.

3. Commentary on VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

The Authority’s governance structure

The Authority has an established governance structure in place which is summarised in its Annual Governance Statement and set out in the Constitution. The Constitution is updated annually and includes a scheme of delegation assigning clear responsibilities to the Strategic Leadership Team, the Authority and its sub-committees. The structure allows for effective oversight of the Authority’s operations and activity. We reviewed these documents as part of our audit and confirmed they were consistent with our understanding of the Authority’s arrangements in place and were fully operational.

This includes arrangements such as registers of interests being maintained and published and codes of conduct, updated to reflect the most recent Local Government Association models. The Authority has approved and adopted a code of corporate governance applicable to Members, which is consistent with good practice set out by the Chartered Institute of Public Finance (CIPFA) and Society of Local Authority Chief Executives (SOLACE). We reviewed the declarations of interest during the financial statements audit. We have confirmed that all relevant declared interests have been appropriately reported within the 2021/22 financial statements.

The Authority met 9 times in 2021/22 and has established committees with appropriate remits that met as follows in 2021/22:

- Governance, Audit and Scrutiny Committee (7 occasions); and
- Pension Board (2 occasions).

The terms of reference and work plans of these various committees ensures that the Authority is provided with adequate assurance and this is confirmed through an annual review of effectiveness. We consider the committee structure of the Authority is sufficient to provide assurance that decision making, risk and performance management is subject to appropriate levels of oversight and challenge.

Our review of Authority and committee papers confirms that reports clearly articulate the purpose, key points, financial impact, recommendations and action points. Minutes are published and reviewed by the Authority to evidence the matters discussed, appropriate challenge and decisions made.

We attended most Governance, Audit and Scrutiny committees in the year and found that members were appropriately skilled to undertake their role and provided appropriate challenge to Management and Internal and External Audit. All are independent Members and are recruited and trained to provide a range of skills and collectively provide effective scrutiny.

The Authority’s risk management and monitoring arrangements

The Authority has a comprehensive risk management system in place which is embedded into the governance structure of the organisation. The processes are supported by the Authority’s Corporate Risk and Opportunity Policy and the Authority leadership plays a key role in implementing and monitoring the risk management process.

The Authority has overarching responsibility for risk management and considers the content of the Corporate Risk Register as part of its scrutiny of bi-annual Performance Reports. The Corporate Risk Register takes account of any changes in the entity’s internal and external environments. The register is completed with senior management input and they are pro-active in evaluating the risks. We are satisfied that the management team have appropriate industry and regulatory knowledge.

The Strategic Leadership Team discuss the risk register at each meeting, consider the mitigating measures in place and agree on a risk score. Risk registers are updated following the meeting. During the meetings, horizon scanning takes place to identify new or emerging risks for the Authority. Appropriate action is taken following these discussions. We have confirmed through attendance at Authority meetings that detailed discussion and challenge has taken place on high level risks. The risks are clearly linked to the Strategic Aims of the Authority and are included in operational performance reports, providing a thread from operational to strategic risk management.

The Authority’s arrangements for internal control

In order to provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud, the Authority has outsourced internal audit and local counter fraud work to TIAA. Work plans are agreed with management in advance of the start of the financial year and reviewed by the Governance, Audit and Scrutiny Committee prior to final approval.

We have reviewed the Internal Audit Plans for 2021/22 and 2022/23 and confirmed planned work addresses the expected areas with annual coverage of key financial controls. Progress reports are presented to each Governance, Audit and Scrutiny Committee meeting including follow up reporting of recommendations not fully implemented by agreed due dates. This allows the Committee to effectively hold management to account on behalf of the Authority.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

The Authority's arrangements for internal control (continued)

Our attendance at Governance, Audit and Scrutiny Committees throughout the period confirms the significance placed on internal audit findings. Members of the committee actively request management attendance at committees to discuss findings from internal audit reports.

Internal audit gave a reasonable assurance opinion on financial controls in 2021/22 with no significant governance weaknesses identified for reporting in the Annual Governance Statement. We did not identify any new internal control weaknesses in 2021/22 but commented in our Audit Completion Report on an outstanding recommendation regarding the need to annually test the disaster recovery plan. The Authority experienced a cyber-attack in May 2022. However, the Authority was able to restore the ledger and recover critical data sufficiently to provide comprehensive accounts and working papers for audit by the planned audit start date of 20 June 2022.

The Authority has an appropriate Anti-Fraud and Corruption Policy which sets out detailed policies and procedures to prevent and detect fraud. The latest version of the policy was updated in December 2020. In December 2021 the Authority updated a separate bribery policy.

The Authority's arrangements for budget setting and budgetary control

The Authority's MTFS includes the identification and evaluation of risks to the Authority's finances and is developed in parallel to the budget for the following year and setting of the precept.

We examined the assumptions behind the 2022/23 Budget and we have confirmed the assumptions are reasonable, the main ones being:

- Grant funding increasing by <1% per annum;
- Council tax income increasing by about 5% per annum;
- Pay awards of 3.5% in 22/23 and 2% per annum thereafter;
- Non-pay inflation increasing by variable amounts given the widely different forecasts for some categories (e.g. energy); and

- £1M per annum revenue support to the capital programme.

Responsibilities of budget holders are clearly set out in the Budget Monitoring procedures note and they are required to provide explanations for variances in their quarterly budget reports. Budget holders have access to the general ledger and are encouraged to review progress between the formal quarterly reports.

Budget reports are usually available by the 1st day of the month following quarter end. They show the actual expenditure and income compared to what was budgeted and highlight any variances. The budget holders then update their year-end forecasts within 5 days of receiving the reports.

We found that explanations for budget variances were detailed and clear and in most years forecasts in budget monitoring reports have been very accurate. In 2021/22 the forecast underspend increased significantly between months 9 and 11, but this was the result of additional income being confirmed and a policy of reigning in expenditure to establish an earmarked reserve to cover the increasing risk of inflation.

The Authority achieved full compliance with CIPFA's Financial Management Code in 2021/22.

The Authority's arrangements for performance management

Performance against targets and prior years was reported bi-annually to the Authority in 2021/22. The reports detail the Authority's performance against the target for all standards, as well as highlighting the key concerns, and the mitigating actions to show how performance will be improved where necessary. The performance reports are discussed as adjacent agenda items to management accounts and officers describe the relationship between the two. An annual performance report is prepared and published on the Authority's website.

An Internal Audit Report in April 2021 gave performance management a '*substantial assurance*' opinion, the highest available rating. The report made no recommendations and identified two areas of good practice.

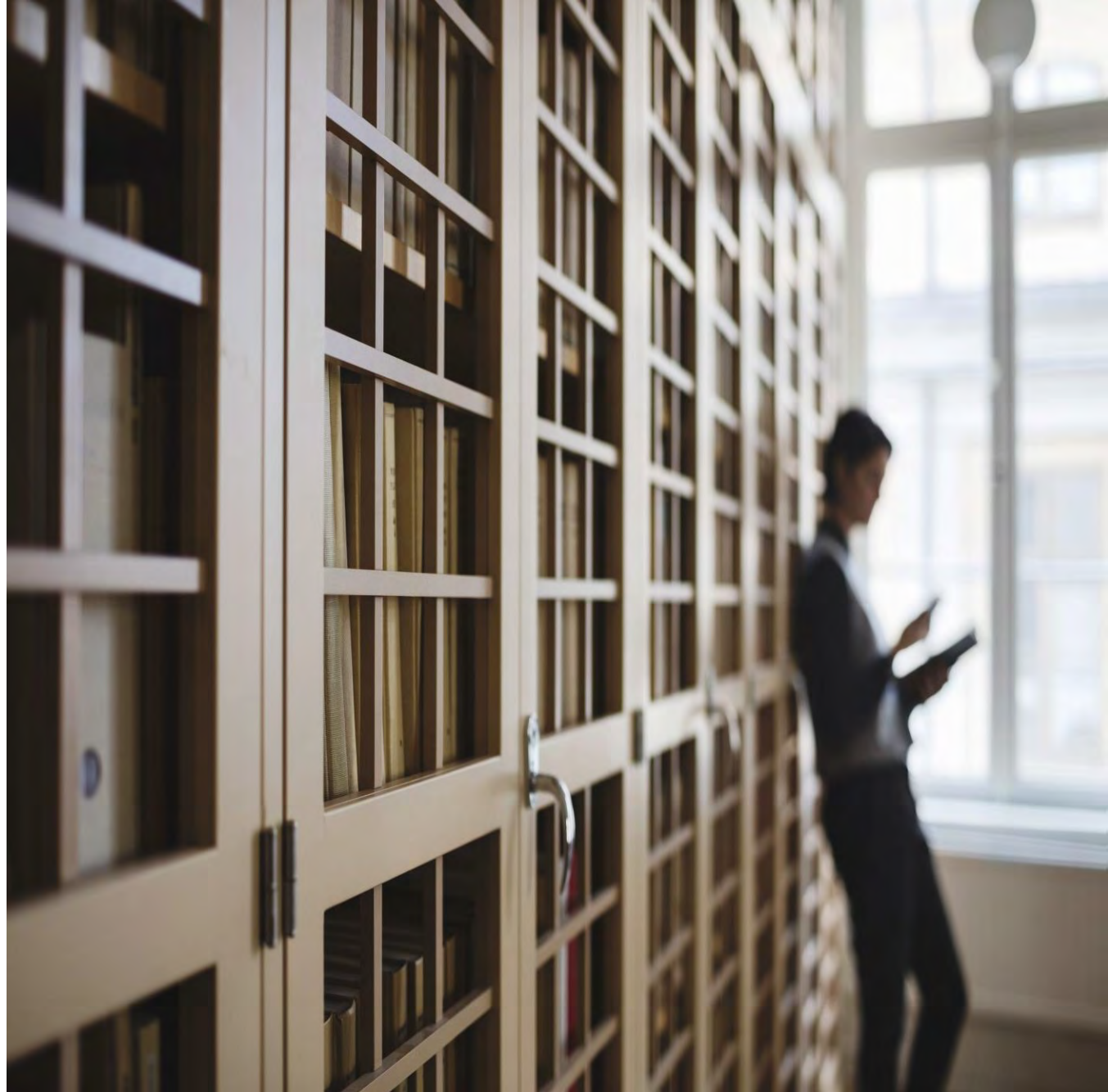
Conclusion

We have not identified any significant weaknesses in the Authority's arrangements in relation to the governance reporting criteria

3. Commentary on VFM arrangements

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

The Authority’s arrangements for assessing performance and evaluating service delivery

One of the Authority’s four strategic plan objectives is ‘to efficiently manage the service’. This includes making appropriate use of public money and delivering value for money.

In June 2021 the Authority considered a benchmarking report, comparing the Authority’s performance in 2020/21 to the family average for key performance indicators. Although most authorities achieved a reduction in incidents in 2020/21, which was linked to lockdown restrictions, the Authority achieved a much greater reduction. Primary fires fell by 14% and the fall in arson (25%) was the highest among the family group. The Authority improved its performance in 2020/21 for all key indicators and performed better than average for most indicators.

Although incident levels have increased since lockdown restrictions were lifted the Authority met all of its performance targets in 2021/22 and most of the increase has been focused in secondary deliberate fires and low severity accidental dwelling fires that pose a low risk of death or critical injury. In July 2022 a post project review found the unwanted fire signal policy introduced in 19/20 had reduced such false alarms by 25% and generated £53K income.

The 2022/23 Mid-Year Performance Report shows that the Authority has continued to meet response targets with 97% of first appliances arriving at dwelling fires and road traffic accidents within the specified times and 85% of second appliances arriving within five minutes of the first appliance.

The Governance, Audit and Scrutiny Committee selected five subjects to review in 2021/22, which were clearly related to areas that Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) identified for improvement in its first full inspection of Humberside Fire Authority reported in June 2019.

We witnessed appropriate challenge of improvement plans in these areas through our attendance at Governance, Audit and Scrutiny Committee meetings. These reviews showed significant improvements as a result of implementation of the Service Improvement Plan. For example, an employee survey showed that the number of employees reporting bullying and harassment had fallen by 80%, since the previous survey.

The Authority’s regulator assessments and independent reviews

In July 2022, HMICFRS published their report on the second full inspection of the Authority together with a summary of findings of all inspections in tranche two. HMICFRS rated the Authority ‘Good’ for each pillar of inspection and for all 11 sub-scores. This represented a significant improvement on the previous inspection when the People Inspection Pillar had been rated ‘requires improvement’ and to date no fire and rescue authority has achieved a better set of inspection ratings.

The results are summarised in the following table:

Inspection Pillar	Inspection rating	Previous inspection rating
Effectiveness	Good	Good
Efficiency	Good	Good
People	Good	Requires Improvement

HMICFRS commended the Authority’s response to its previous inspection stating that the Authority had “created a service improvement plan using the areas for improvement highlighted in our 2018 inspection with the aim of improving the service it provides to the public. It was clear throughout our inspection that this has worked”.

HMICFRS’s report on all tranche two inspections cited good practice at Humberside in respect of::

- a falls response partnership;
- risk-based station planning;
- IT procurement; and
- evaluation of positive action plans.

3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The Authority’s arrangements for effective partnership working

The Authority has developed shared services in several areas with Humberside Police and some of these arrangements predated the Police and Crime Act’s requirement for closer collaboration between Police and Fire services. The main partnerships are:

- Emergency Services Fleet Management (Humberside) Limited (ESFM), which is a joint arrangement that provides vehicle maintenance to both authorities;
- A shared service for estates management, which has recently been expanded with a joint Estates manager recruited;
- A shared health and safety team as commended by HMICFRS on the previous page; and
- Two senior finance posts shared between the two authorities.

Some properties are shared and reports show opportunities for further sharing are being explored.

Partnerships appear to be working well as evidenced by the performance monitoring reports. Partnerships are risk-assessed before being entered into and an established framework exists. A Partner’s proposal to create a community safety hub in Scunthorpe has been understandably ruled out due to recent modernisation of Scunthorpe Fire Station.

The collaborations are primarily designed to improve service resilience but some economies of scale have been achieved. In October 2020 the Authority received a report formally evaluating the sharing of senior finance posts and identified a saving of £53,000 per annum with suitable governance and the intended resilience benefits.

The Authority’s arrangements for commissioning services

The Authority has an in-house procurement team with suitable qualifications and experience that are responsible for producing the Procurement Policy in use by the Authority. The procurement team use established national and regional procurement frameworks to maximise purchasing power and participate in national benchmarking exercises, which have not identified any scope for significant savings.

Outsourcing has been limited to a few support services where it is not economic to provide the degree of specialist support required in house (e.g. legal services and treasury management) and these are managed via service level agreements with councils.

The Governance, Audit and Scrutiny Committee are currently reviewing procurement as one of the five areas selected for scrutiny reviews in 2022/23. There is no evidence at this stage that procurement is likely to expose the Authority to significant financial loss or failure to deliver efficiency and performance improvements.

Conclusion

We have not identified significant weaknesses in the Authority’s arrangements in relation to the improving economy, efficiency and effectiveness reporting criteria.

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data.

At the time of preparing this report we have not yet received instructions from the NAO on what procedures are required. As such this work is outstanding. Until this work is concluded we cannot issue our audit certificate.

4. Other reporting responsibilities and our fees

Fees for work as the Authority's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Governance, Audit and Scrutiny Committee in March 2022. Having completed our work for the 2021/22 financial year, we can confirm that our fees are as planned and set out in the table below:

Area of work	2020/21 fees	2021/22 fees
Planned fee in respect of our work under the Code of Audit Practice	£24,561	£24,561
Recurring increases in the base audit fee arising from regulatory pressures	£4,966	£4,966
Additional fees in respect of the VFM approach introduced in 2020/21	£5,000	£5,000
Additional fees in respect of the revised ISA 540	£1,900	£1,900
Total fees	£36,427	£36,427

Fees for other work

We confirm that we have not undertaken any non-audit services for the Authority in the year.

Gavin Barker, Director – Public Services

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Mazars

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

Humberside Fire Authority Members
Humberside Fire and Rescue Service Headquarters
Summergroves Way
Hull
HU4 7BB

29 November 2022

Dear Members

Humberside Fire Authority

Follow-Up Letter to our Audit Completion Report in relation to the 2021/22 Audit

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report dated 22 August 2022 and to draw your attention to additional issues that have arisen since we presented our report to the Authority on 23 September 2022.

Additional issues arising since we reported in August

Members will recall from our presentation at the Authority meeting on 23 September 2022, that your officers had produced the 2021/22 financial statements and we had audited them significantly in advance of the timetable set out in the Accounts and Audit Regulations. The Authority approved the financial statements on 23 September 2022, but we explained that we were unable to complete our audit and issue our audit opinion on the financial statements until we received assurance from the pension fund auditor.

Summary of issues arising

We received the assurance from the pension fund auditor on 24 November 2022. The main reason for the delay was the auditor encountered difficulties getting confirmation of asset values from custodians for a sample of investments and when this information was received asset values were significantly higher than in the draft pension fund accounts. The pension fund auditor extrapolated the sample error and reported to us that the pension fund assets were understated by £39.1M. The Authority's share of this understatement is £317K, which is immaterial but above our reporting threshold.

The pension fund auditor also reported that the information provided to the actuary and reflected in the Authority's accounts showed assets £22M lower than shown in the Fund's accounts. The reason for the discrepancy has not yet been established but it is believed that the higher figure in the Fund's accounts is more likely to be accurate, being based on later information. The Authority's share of this potential further understatement of assets is £177K.

Accordingly, the aggregate extrapolated and potential understatement of local government pension fund assets in the Authority's accounts is £494K. As this is still immaterial and does not impact on the Authority's usable reserves, management have decided not to adjust the accounts, but we are obliged to report the error to you in this letter.

The audit of billing authorities is ongoing due to a national issue in respect of infrastructure, which does not impact on the Authority. However, the latest information available from these audits suggests that the Authority has understated collection fund debtors and creditors by £174,000 in its revised financial statements. Again this is immaterial but above the reporting threshold so we are obliged to report the error to you in this letter.

Update on matters previously reported as outstanding

The following matters have now been resolved.

Audit area previously reported as outstanding	Status	Updated position
Pensions	COMPLETED	We have now completed our work on pensions, and in particular, we have received the assurance letter from the auditor of East Riding Pension Fund. The only matters to bring to Members' attention are the extrapolated and potential understatements of assets reported above.
Movement in Reserves and Supporting Notes	COMPLETED	We have now completed our work on the MIRS and supporting notes. There are no matters to bring to your attention.
Collection Fund Debtors and Creditors	COMPLETED	We have now completed our work on debtors and creditors following the receipt of updated information from billing authorities. The only matter to bring to Members' attention is the immaterial error reported above.
IT General Controls	COMPLETED	We have now completed our work on IT General Controls. There are no additional matters to bring to Members' attention.
WGA	OUTSTANDING	The group instructions have still not been received from the National Audit Office. Accordingly, we will withhold our certificate closing the audit using the wording reported to you in the final paragraph of the draft audit report contained at Appendix B of our Audit Completion Report.
Closing Procedures	COMPLETED	We have now completed our review and closure procedures, including updating our review of post balance sheet events and there is just one matter to bring to your attention. The audit adjustment to debtors and creditors referred to in the Audit Completion Report had not been made in Note 16, supporting the cash flow statement. Whilst immaterial, this has now been corrected to ensure consistency between the notes and primary statements.

For completeness, I attach a final summary of misstatements as Appendix A to this letter. All changes between the Audit Completion Report and the final position are highlighted in red. I also attach at Appendix B, the proposed audit report, which contains a minor change in wording from the draft in the Audit Completion Report, again highlighted in red.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours faithfully

Garvin Barker

Director
For and on behalf of Mazars LLP

Appendix A – Summary of misstatements

The issues arising between the issue of the Audit Completion Report on 22 August 2022 and the issue of this update letter are highlighted in red.

We set out on below the misstatements identified for adjustment during the course of the audit, above the level of trivial threshold of £43k.

The first section outlines the misstatements that were identified during the course of our audit which management has assessed as not being material, either individually or in aggregate, to the financial statements and does not currently plan to adjust.

The second section outlines the misstatements that have been adjusted by management during the course of the audit.

Unadjusted misstatements 2021/22

	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1. Dr: Property Plant and Equipment			502	
Cr: Revaluation Reserve				502
Valuer calculation errors regarding professional fees applied to two fire station valuations.				
2. Dr: Capital Adjustment Account			272	
Cr: Property, Plant and Equipment				239
Dr: Revaluation Reserve				33
An error in calculating and posting the prior period adjustment.				
3. Dr: Revaluation Reserve			466	
Cr: Capital Adjustment Account				466
An error in posting the revaluation adjustments to reserves.				
4. Dr: Other Long-Term Liabilities (pension liability)			494	
Cr: Unusable reserves (pension reserve)				494
Dr: Movement in Reserves Statement	494			
Cr Re-measurement of the net defined liability		494		
See summary of issues arising on pages 1-2.				
5. Dr: Short-Term Debtors			176	
Cr: Short-Term Creditors				176
See summary of issues arising on pages 1-2.				

Adjusted misstatements 2021/22

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Short Term Creditors			896	
	Cr: Short Term Debtors				896
	Incorrect reversal of 2020/21 collection fund debtors and creditors.				

Note: None of the above adjustments impact on the Authority's usable reserves.

Appendix B – Updated Audit Report Wording

We have highlighted in red matters raised in this letter.

Independent auditor's report to the members of Humberside Fire Authority

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of Humberside Fire Authority for the year ended 31 March 2022, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, the Firefighter's Pension Fund Account and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2022 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Director of Corporate Services' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Director of Corporate Services with respect to going concern are described in the relevant sections of this report.

Other information

The Executive Director of Corporate Services is responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the financial

statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Responsibilities of the Executive Director of Corporate Services for the financial statements

As explained more fully in the Statement of the Executive Director of Corporate Service's Responsibilities, the Executive Director of Corporate Services is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, and for being satisfied that they give a true and fair view. The Executive Director of Corporate Services' is also responsible for such internal control as the Executive Director of Corporate Services determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Executive Director of Corporate Services is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and prepare the financial statements on a going concern basis on the assumption that the functions of the Authority will continue in operational existence for the foreseeable future. The Executive Director of Corporate Services is responsible for assessing each year whether or not it is appropriate for the Authority to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Authority we identified that the principal risks of non-compliance with laws and regulations related to the Local Government Act 2003 (and associated regulations made under section 21), the Local Government Finance Acts of 1988, 1992 and 2012, and the Accounts and Audit Regulations 2015, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated the Executive Director of Corporate Service's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with management and the Governance, Audit and Scrutiny Committee the policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Authority which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management and the Governance, Audit and Scrutiny Committee on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management and the Governance, Audit and Scrutiny Committee. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

We are also required to conclude on whether the Executive Director of Corporate Service's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statement and regularity of public sector bodies in the United Kingdom, and Supplementary Guidance Note 01, issued by the National Audit Office in September 2021.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception

We are required to report to you if, in our opinion, we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We have not completed our work on the Authority's arrangements. On the basis of our work to date, having regard to the guidance issued by the Comptroller and Auditor General in December 2021, we have not identified any significant weaknesses in arrangements for the year ended 31 March 2022.

We will report the outcome of our work on the Authority's arrangements in our commentary on those arrangements within the Auditor's Annual Report. Our audit completion certificate will set out any matters which we are required to report by exception.

Responsibilities of the Authority

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

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

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

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in December 2021.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

Use of the audit report

This report is made solely to the members of Humberside Fire Authority as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the members of the Authority those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have completed:

- the work necessary to issue our assurance statement in respect of Humberside Fire Authority's Whole of Government Accounts consolidation pack for the year ended 31 March 2021, and consequently conclude the audit and issue the certificate for that period;
- the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack for the year ended 31 March 2022; and
- the work necessary to satisfy ourselves that Humberside Fire Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

[Signature]

Gavin Barker, Key Audit Partner
For and on behalf of Mazars LLP

The Corner
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29 November 2022

Audit Progress Report

Humberside Fire Authority

January 2023



1. Audit progress
2. National publications

01

Section 01: **Audit progress**

Audit progress

Purpose of this report

This report provides the Governance, Audit and Scrutiny Committee with an update on progress in delivering our responsibilities as your external auditors and also includes, at Section 2, for your information, a summary of recent national reports and publications.

2020/21 audit

We recently received group instructions from the National Audit Office (NAO) allowing us to complete work on the 2020/21 Whole of Government accounts and we issued an assurance statement to the National Audit Office on 19 December 2022. However, we are unable to issue our certificate formally closing the 2020/21 audit because NAO have not yet responded to our query about whether the Authority has been selected for additional procedures.

When we receive confirmation on this, we will be able to issue the audit certificate and finally bring the 2020/21 audit to a conclusion.

2021/22 audit

We issued an unqualified opinion on the 2021/22 accounts on 29 November 2022. This meant that the Authority was one of only 11% of local authorities to receive an audit opinion by the deadline specified in the Accounts and Audit Regulations of 30 November 2022.

In December 2022, we completed our annual review of the Authority's arrangements for Value For Money (VFM) and did not identify any significant weaknesses to bring to your attention. The Auditor's Annual Report including our detailed VFM commentary is included as a separate agenda item to this report.

Accordingly, the only outstanding aspect of the 2021/22 audit is the Whole of Government Accounts. As with 2020/21, we are anticipating a significant delay in being able to complete this work, due to the absence of group instructions from NAO. Our focus will now turn to planning our 2022/23 audit, which will be the last one under the current contract with Public Sector Audit Appointments Limited.(PSAA). We are pleased to confirm that PSAA have recently appointed us as your auditors for a further five years, commencing with the 2023/24 audit.

02

Section 02: **National publications**

National Publications

	Publication/update	Key points
Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)		
1.	Fire and Rescue Service Inspections 2021/22 – Summary of findings from Round 2, Tranche 2 (July 2022)	This report gives an overview of the main findings from the inspection of 15 fire and rescue services, including Humberside, assessed by HMICFRS in the second of three tranches.
2.	Efficiency, Effectiveness and People 2021/22 – Humberside Fire and Rescue Service (July 2022)	This report shows the positive findings from HMICFRS's second inspection of the Authority and makes several recommendations for further improvement.
National Audit Office (NAO)		
3.	Improving Government Data: A Guide to Senior Leaders (July 2022)	This guide is aimed at accounting officers, chief executives, and other senior managers responsible for government services and stresses the importance of accurate data for effective decision making.
4.	Guide to Corporate Finance in the Public Sector (September 2022)	This interactive guide contains insights from 139 NAO reports and sets out key questions for senior decision-makers to consider when overseeing corporate finance activities.
Home Office		
5.	Detailed Analysis of Fires Attended by Fire and Rescue Services, England, 2021/22 (September 2022)	The Home Office have analysed their statistics in respect of incidents attended in 2021/22, which show that incidents increased nationally as lockdown restrictions were lifted.
6.	Trends in Fire False Alarms and Fire False Alarm Policies (November 2022)	This report discusses the reasons for a long-term downward trend in false alarms.
7.	Fire Prevention and Protection Statistics, England, Year ending March 2022 (November 2022)	These statistics show that in 2021/22, prevention and protection activity started to recover from 2020/21 levels but remained below pre-pandemic levels.

National Publications

	Publication/update	Key points
Home Office (continued)		
8.	Detailed Analysis of Response Times Attended by Fire and Rescue Services, England, 2021/22 (December 2022)	These statistics show that response times slowed slightly in 2021/22.
9.	Fire Safety (England) Regulations 2022 (December 2022)	The regulations will come into force on 23 January 2023 following publication of this guidance.
Chartered Institute and Public Finance and Accountancy (CIPFA)		
10.	Audit Committees Practical Guidance for Local Authorities and Police 2022 edition (October 2022)	The guidance and suite of publications (only available for those with a subscription) has separate guidance resources for audit committee members in authorities, members of police audit committees, and a supplement for those responsible for guiding the committee.
Financial Reporting Council (FRC)		
11.	Major Local Audits – Audit Quality Inspection (October 2022)	The Financial Reporting Council (FRC) has published its annual report on the quality of local audit work. This follows its 2022 inspections of files for the 20/21 audit cycle. These included three Mazars files and the results for Mazars were very positive, with each file rated good or with limited improvements required.

NATIONAL PUBLICATIONS

HMICFRS

1. Fire and Rescue Service Inspections 2021/22 – Summary of findings from Round 2, Tranche 2, July 2022

HMICFRS published their second full assessment of fire and rescue services in July 2022, focussing on the service they provide to the public and the way they use the resources available.

They were encouraged that many services that received cause for concern warnings in the first round of inspections had taken appropriate action in response to recommendations and that there had been a further positive shift towards prevention. However, they were concerned that some services had failed to act on the causes of concern issued in Round 1 inspections and they found problems relating to values and culture in 8 of the 15 services inspected in the tranche.

The ratings for the 15 services across the three inspection pillars were as follows:

- For **effectiveness**, HMICFRS didn't grade any service as outstanding or inadequate overall. They graded nine as good and six as requiring improvement.
- For **efficiency**, HMICFRS didn't grade any service as outstanding or inadequate overall. They graded ten as good and five as requiring improvement.
- For **people**, HMICFRS didn't grade any service as outstanding overall. They graded six as good, eight as requiring improvement and one as inadequate

[Fire and Rescue Service inspections 2021/22 – Round 2, Tranche 2 - HMICFRS \(justiceinspectorates.gov.uk\)](https://www.justiceinspectorates.gov.uk/hmicfrs/publications/frs-assessment-2021-22-humberside/)

2. Efficiency, Effectiveness and People 2021/22 – Humberside Fire and Rescue Service, July 2022

The supporting report for Humberside was very positive with good ratings for all three inspection pillars and all 11 sub-scores.

HMICFRS commended the Authority on the changes that it has made since the previous inspection and concluded that “*the service was now much better at supporting its workforce*”. In 2018/19 HMICFRS had found that the people pillar required improvement. HMICFRS stated that it was clear from the 2021/22 inspection that the Service Improvement Plan had worked.

Although HMICRS identified scope for further improvement and made 11 new recommendations, the results compare very favourably with the other services inspected as described in the report above. Several aspects of innovative good practice were highlighted and only three of the other 14 services inspected in the tranche achieved good or outstanding ratings across all inspection pillars and sub-scores.

<https://www.justiceinspectorates.gov.uk/hmicfrs/publications/frs-assessment-2021-22-humberside/>

NATIONAL PUBLICATIONS

NAO

3. Improving Government Data: A Guide to Senior Leaders, July 2022

The aim of the guide is to encourage decision-makers to realise the benefits of better use of data by helping them understand in more detail the core issues to be addressed which have held back progress in the past. The guide focusses on data to support the operational delivery of public services, but much of the guide will also be relevant to data for decision-making and to improve performance.

<https://www.nao.org.uk/insights/improving-government-data-a-guide-for-senior-leaders/>

4. Guide to Corporate Finance in the Public Sector, September 2022

This guide uses insights from NAO stakeholder engagement and draws on NAO experience of auditing government interventions and corporate finance activities. It covers 14 themes over three core areas:

- Principles and concepts;
- Organisations and functions; and
- Transactions

It may also be of interest to professionals supporting the government to deliver a range of transactions, including commercial investments, loans and guarantees. While not directly focussed on local public services the guide may be of interest to local auditors and audited bodies.

<https://www.nao.org.uk/insights/guide-to-corporate-finance-in-the-public-sector/>

NATIONAL PUBLICATIONS

Home Office

5. Detailed Analysis of Fires Attended by Fire and Rescue Services, England, 2021/22, September 2022

The Home Office's analysis shows that nationally there was an 11% increase in incidents in 2021/22, with a three per cent increase in primary fires. The rise was attributed to the lifting of lockdown restrictions and is not believed to alter the long-term trend of a significant reduction in incidents, especially primary fires.

Humberside's incident levels followed the national trend with a 11% increase in incidents, although the Authority achieved a greater than average reduction in 2020/21 so incidents remain below pre-pandemic levels.

The Home Office's analysis indicated that cooking appliances were the main cause of accidental dwelling fires but fires ignited by smoking materials caused significantly greater fatalities. Fatalities were evenly spread through the day and night but about half of all fires occurred in the evening.

[Detailed analysis of fires attended by fire and rescue services, England, April 2021 to March 2022 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/detailed-analysis-of-fires-attended-by-fire-and-rescue-services-england-2021-22)

6. Trends in Fire False Alarms and Fire False Alarm Policies, November 2022

The Home Office found that long-term downwards trends in fire false alarms have been largely driven by declines in fire false alarms due to apparatus, and as these types of incidents make up the largest proportion of fire false alarms, there may still be scope for further sizable reductions.

The use of policies similar to the one introduced by Humberside in 2019/20 has significantly increased and authorities that implemented policies attended fewer false alarms. As such, there is reasonable evidence that these policies have contributed to the decline. By 2018/19, 98% of authorities had introduced a challenge policy for false alarms and one quarter had introduced fines for repeat offenders.

<https://www.gov.uk/government/publications/trends-in-fire-false-alarms-and-fire-false-alarm-policies/trends-in-fire-false-alarms-and-fire-false-alarm-policies#appendix-f-frs-fire-false-alarm-policies>

7. Fire Prevention and Protection Statistics, England, Year ending March 2022, November 2022

The statistics show that the number of home fire safety checks and safe and well visits increased in 2021/22 but not by enough to reverse the decline in 2020/21 due to lockdown restrictions and the long-term trend in prevention activity remains downwards.

[Fire prevention and protection statistics, England, year ending March 2022 Second Edition - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/fire-prevention-and-protection-statistics-england-year-ending-march-2022)

NATIONAL PUBLICATIONS

Home Office (Continued)

8. Detailed Analysis of Response Times Attended by Fire and Rescue Services, England, 2021/22, December 2022

The Home Office found that the average response time to primary fires increased by 15 seconds in 2021/22 to a time of 8 minutes and 50 seconds. Humberside's response to dwelling fires increased by 17 seconds to an average of 6 minutes 23 seconds. In high risk areas 98% of Humberside's response times were within the eight minute target. The Home Office attributed the increased response times in 2021/22 to increased drive time following the lifting of lockdown restrictions and the return of more normal levels of congestion.

[Detailed analysis of response times to fires attended by fire and rescue services: England, April 2021 to March 2022 - GOV.UK \(www.gov.uk\)](#)

9. Fire Safety (England) Regulations 2022, December 2022

The Fire Safety (England) Regulations 2022 that come into effect in January 2023 will implement the majority of the recommendations made by the Grenfell Tower Inquiry in its Phase 1 report ,which required a change in the law. The regulations seek to improve the fire safety of blocks of flats in ways which are practical, cost effective for individual leaseholders and proportionate to the risk of fire.

For high-rise residential buildings (a multi-occupied residential building at least 18 metres in height or 7 or more storeys), responsible persons must:

- share electronically with their local fire and rescue service (FRS) information about the building's external wall system and provide the FRS with electronic copies of floor plans and building plans for the building
- keep hard copies of the building's floor plans, in addition to a single page orientation plan of the building, and the name and UK contact details of the responsible person in a secure information box which is accessible by firefighters
- install wayfinding signage in all high-rise buildings which is visible in low light conditions
- establish a minimum of monthly checks on lifts which are for the use of firefighters in high-rise residential buildings and on essential pieces of firefighting equipment
- inform the FRS if a lift used by firefighters or one of the pieces of firefighting equipment is out of order for longer than 24 hours

[Fire Safety \(England\) Regulations 2022 - GOV.UK \(www.gov.uk\)](#)

NATIONAL PUBLICATIONS

CIPFA

10. Audit Committees Practical Guidance for Local Authorities and Police 2022 edition, October 2022

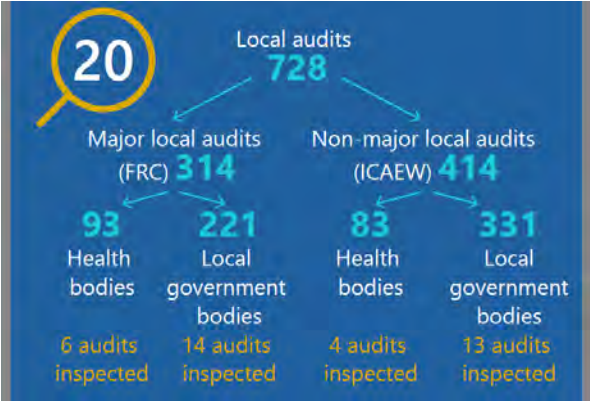
The guidance sets out new expectations for Audit Committees following the Redmond Review. It updates CIPFA's 2018 publication and complements the 2022 CIPFA Position Statement on audit committees. It includes suggested terms of reference, a knowledge and skills framework and effectiveness improvement tool.

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

11. FRC Major Local Audit Inspection Report, October 2022

The FRC is responsible for monitoring the quality of the audits of the largest health and local government entities (called Major Local Audits or MLAs). They do this by annually inspecting a sample of MLAs from each of the audit firms who deliver this work. In their most recent publication, they reported on their review of 20 MLAs, three of which related to Mazars. The ICAEW also reviewed 17 non-MLAs (none from Mazars).

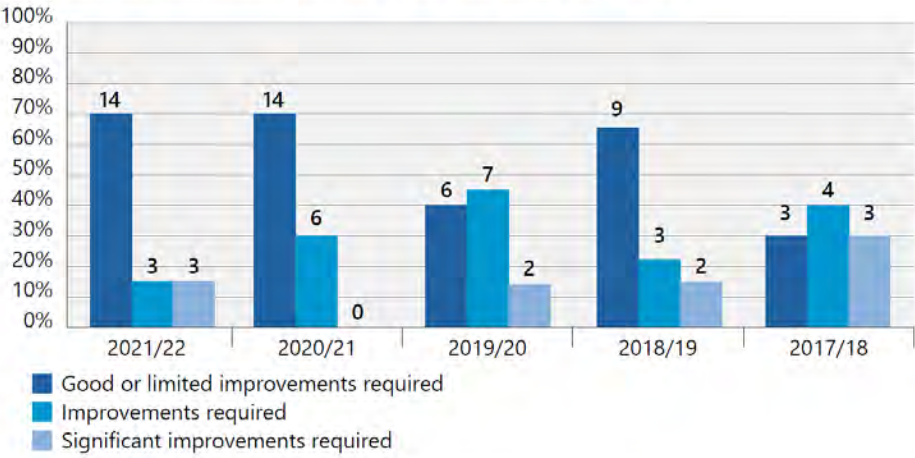
Audit firms undertaking local audits	Number of major local audits (within scope of AQR inspection)	Market share %	Reviewed by AQR in 2021/22
Grant Thornton UK LLP	125	39.8%	7
Ernst & Young LLP	72	22.9%	4
Mazars LLP	55	17.5%	3
KPMG LLP	24	7.7%	2
BDO LLP	21	6.7%	2
Deloitte LLP	17	5.4%	2
Total	314		20



Overall, the FRC found that the number of audits categorised as good or limited improvements required has remained consistent with the prior year. However, there was an increase in the number of audits assessed as requiring significant improvements and they deemed this as unacceptable.

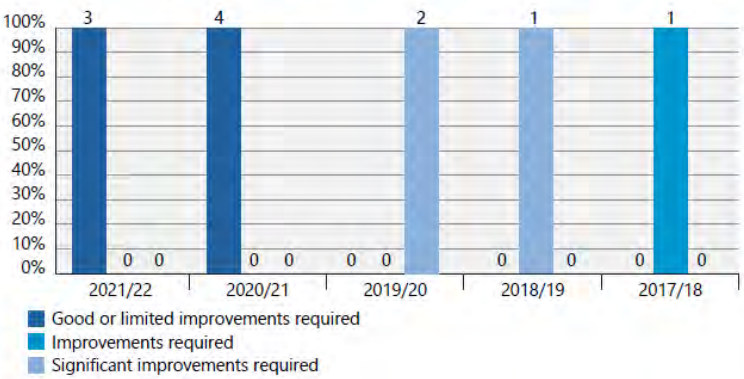
Conversely, for Mazars, the FRC found that all 3 files reviewed met the expected standards. This was the second successive year of 100% compliance following issues with audit quality in 2019/20. Maintaining and improving audit quality is a key objective of the firm.

All financial statement reviews – for the firms inspected



Mazars LLP

Our assessment of the quality of financial statement audits reviewed



100%
At Mazars LLP, all three financial statement audits inspected were assessed as good or limited improvements required.

Contact

Mazars

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

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HUMBERSIDE FIRE AND RESCUE SERVICE

Finance

Anti-Bribery Policy

Owner	Executive Director of Finance/S.151 Officer
Responsible Person	Chief Finance Officer
Date Written	July 2016
Date of Last Review	December 2021
Date of next review	December 2023
EIA	December 2021

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1. INTRODUCTION

This Statement sets out the policy of Humberside Fire Authority (HFA), including Humberside Fire and Rescue Service (HFRS), in relation to bribery.

The HFA takes its responsibilities to protect the public purse very seriously and is fully committed to the highest ethical standards, in order to ensure the proper use and protection of public funds and assets. To achieve the objectives set out within the HFA's Strategic Plan, the HFA needs to maximise the financial resources available to it. In order to do this, the Council has an ongoing commitment to continue to improve its resilience to fraud, corruption (including bribery) and other forms of financial irregularity.

The HFA advocates **strict adherence** to its anti-fraud framework and associated policies. Whilst individual circumstances of each case will be carefully considered, in the majority of cases there will be **a zero-tolerance approach to fraud and corruption (including bribery)** in all of its forms. The HFA will not tolerate fraud or corruption by its Members (which includes Independent Co-opted Members), employees, suppliers, contractors, partners or service users and will take all necessary steps to investigate all allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal, civil action for recovery and/or referral to the Police and/or other agencies. The required ethical standards are included in both the Members' Code of Conduct and Officers' Code of Conduct, both documents forming part of the overall Constitution of the Fire Authority.

The HFA fully recognises its responsibility for spending public money and holding public assets. The prevention, and if necessary, the investigation, of fraud and corruption (including bribery) is therefore seen as an important aspect of its duties which it is committed to undertake. The procedures and also the culture of the HFA are recognised as important in ensuring a high standard of public life.

The HFA's general belief and expectation is that those associated with it (employees, Members, service users, contractors and voluntary bodies) will act with honesty and integrity. In particular members and employees are expected to lead by example and will be accountable for their actions.

The HFA will take steps to help ensure high standards of ethical behaviour are adopted in partnerships to which the HFA is a member. This will be done through applying appropriate elements of this document to all partnership working, where it is relevant to do so. With regard to partnership working, responsibility for Codes of Conduct and policies of this nature (and so for enforcement action for breach of those codes or policies) generally lies with the relevant individual organisation in the partnership. Where appropriate, the HFA will draw the attention of the partner organisation to its concerns.

This Anti-Bribery Policy is supplementary to the HFA's wider Anti-Fraud and Corruption Policy, which sets out what actions the HFA proposes to take over the medium-term future to continue to develop its resilience to fraud and corruption. The Policy sets out the key responsibilities with regard to fraud prevention, what to do if fraud is suspected and the action that will be taken by management.

Core Code of Ethics

HFRS has adopted the Core Code of Ethics for Fire and Rescue Services. The Service is committed to the ethical principles of the Code and strives to apply them in all we do, therefore, those principles are reflected in this Policy.

National Guidance

Any National Guidance which has been adopted by HFRS, will be reflected in this Policy.

2. EQUALITY AND INCLUSION

HFRS has a legal responsibility under the Equality Act 2010, and a commitment, to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

3. AIM AND OBJECTIVES

This policy provides a coherent and consistent framework to enable HFA's employees (and other 'relevant persons') to understand and implement arrangements enabling compliance. In conjunction with related policies and key documents it will also enable employees to identify and effectively report a potential breach.

HFA requires that all relevant persons, including those permanently employed, temporary staff, agency staff, consultants, contractors, volunteers, partners and Members:

- Act honestly and with integrity at all times and to safeguard HFA's resources for which they are responsible.
- Comply with the spirit, as well as the letter, of the laws and regulations of all jurisdictions in which HFA operates, in respect of the lawful and responsible conduct of activities.

4. ASSOCIATED DOCUMENTS

- [Equality Impact Analysis](#)
- Legal References
 - [Bribery Act 2010](#)
 - [Public Contracts Regulations 2006](#)
 - [CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption](#)
 - [Local Government Fraud Strategy – Fighting Fraud Locally](#)

- National Guidance
There is no specific national Guidance relating to this policy.
- [Anti-Fraud and Corruption Policy](#)
- [Gifts and Hospitality Policy](#)
- [Whistleblowing Policy](#)
- [Gifts and Hospitality Register](#)

5. SCOPE OF THIS POLICY

This policy applies to all of HFA's activities. For partners, joint ventures and suppliers, it will seek to promote the adoption of policies consistent with the principles set out in this policy.

Responsibility to control the risk of bribery occurring resides at all levels of the organisation. It does not rest solely within assurance functions, but in all business units and corporate functions.

This policy covers all personnel, including all levels and grades, those permanently employed, temporary agency staff, contractors, non-executives, agents, Members, volunteers and consultants.

6. WHAT IS BRIBERY?

Bribery is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.

There are four key offences under the Bribery Act 2010:

- Bribery of another person (section 1)
- Accepting a bribe (section 2)
- Bribing a foreign official (section 6)
- Failing to prevent bribery (section 7)

The Bribery Act 2010 makes it an offence to offer, promise or give a bribe (Section 1).

It is also an offence to request, agree to receive, or accept a bribe (Section 3).

Section 6 of the Act creates a separate offence of bribing a foreign public official with the intention of obtaining or retaining business or an advantage in the conduct of business. There is also a corporate offence under Section 7 of failure by a commercial organisation to prevent bribery that is intended to obtain or retain business, or an advantage in the conduct of business, for the organisation. An organisation will have a defence to this corporate offence if it can show that it had in place adequate procedures designed to prevent bribery by or of persons associated with the organisation.

7. PENALTIES

An individual guilty of an offence under sections 1, 2 or 6 is liable:

- On conviction in a magistrate's court for a single offence, to imprisonment for 6 months and/or a fine. A defendant facing two or more offences can be sentenced to a maximum of 12 months imprisonment and/or a fine.
- On conviction in a crown court, to imprisonment for a maximum term of ten years, or to an unlimited fine, or both.
- Organisations are liable for these fines and if guilty of an offence under section 7 are liable to an unlimited fine.

8. PUBLIC CONTRACTS AND FAILURE TO PREVENT BRIBERY

Under the Public Contracts Regulations 2006 (which gives effect to EU law in the UK), a company is automatically debarred from competing for public contracts where it is convicted of a corruption offence, including bribery. The HFA will, in such cases, exclude organisations convicted of any such offences from participating in tenders for public contracts with it.

9. POLICY STATEMENT – ANTI-BRIBERY

Bribery, either directly between two parties or using a third party as a conduit to channel bribes to others, is a criminal offence. Humberside Fire Authority (including Humberside Fire and Rescue Service) does not, and will not, pay bribes or offer an improper inducement to anyone for any purpose, nor does it or will it, accept bribes or improper inducements or engage indirectly in or otherwise encourage bribery. The HFA is committed to the prevention, deterrence and detection of bribery. It has a zero-tolerance approach towards bribery. The HFA aims to maintain anti-bribery compliance "business as usual", rather than as a one-off exercise.

10. HUMBERSIDE FIRE AUTHORITY'S COMMITMENT TO ACTION

The HFA commits to:

- a. Setting out a clear Anti-Bribery Policy and keeping it up to date.
- b. Making all employees aware of their responsibilities to adhere strictly to this policy at all times.
- c. Training all employees so that they can recognise and avoid occurrences of bribery by themselves and others.
- d. Encouraging its employees to be vigilant and to report any suspicions of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.
- e. Rigorously investigating instances of alleged bribery and assisting police and other appropriate authorities in any resultant prosecution.

- f. Taking firm and vigorous action against any individual(s) involved in bribery.
- g. Provide information to all employees to report breaches and suspected breaches of this policy.
- h. Include appropriate clauses in contracts to prevent bribery.

11. BRIBERY IS NOT TOLERATED

It is unacceptable to:

- a. give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- b. give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure.
- c. accept payment from a third party where it is known or suspected that it is offered with the expectation that it will obtain a business advantage for them.
- d. accept a gift or hospitality from a third party where it is known or suspected that it is offered or provided with an expectation that a business advantage will be provided by the Council in return.
- e. retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy.
- f. engage in activity in breach of this policy.

12. GIFTS AND HOSPITALITY

This policy is not meant to change the requirements of the HFA's Gifts and Hospitality policy. This makes it clear that:

- Nominal gifts and hospitality up to a financial value of £25 are often acceptable, depending upon the circumstances.
- Reasonable, proportionate gifts and hospitality made in good faith and that are not lavish are often acceptable.

In general terms, however, an employee must:

- Treat any offer of a gift or hospitality if it is made to them personally with extreme caution
- Not receive any reward or fee other than their salary
- Never accept monetary gifts of any kind
- Always refuse offers of gifts or services to them (or their family members) from

organisations or persons who do, or might, provide work, goods or services, to the HFA or who require a decision from the HFA

- Always report any such offer to their line manager

When deciding whether or not to accept an offer of a gift, the context is very important. An offer from an organisation seeking to do business with or provide services to the HFA or in the process of applying for permission or some other decision from the HFA is unlikely ever to be acceptable, regardless of the value of the gift.

13. STAFF RESPONSIBILITIES

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the organisation or under its control. All staff are required to avoid activity that breaches this policy.

As individuals you must:

- ensure that you read, understand and comply with this policy
- raise concerns as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.

As well as the possibility of civil legal action and criminal prosecution, staff that breach this policy will face disciplinary action, which could result in dismissal for gross misconduct.

14. RAISING A CONCERN

The HFA is committed to ensuring that there is a safe, reliable, and confidential way of reporting any suspicious activity, and wants each and every member of staff to know how they can raise concerns.

All have a responsibility to help detect, prevent and report instances of bribery. If you have a concern regarding a suspected instance of bribery or corruption, please speak up – your information and assistance will help. The sooner it is brought to attention, the sooner it can be resolved.

There are multiple channels to help raise concerns. Please refer to the HFA's Whistleblowing Policy and Flow Chart and determine the favoured course of action. Preferably the disclosure will be made and resolved internally (e.g. to a line manager or head of department). Secondly, where internal disclosure proves inappropriate, concerns can be raised with the HFAs Monitoring Officer/Secretary), the Executive Director of Corporate Services /Section 151 Officer or the External Auditor (Mazars). Raising concerns in these ways may be more likely to be considered reasonable than making disclosures publicly (e.g. to the media).

Concerns can be anonymous. In the event that an incident of bribery, corruption, or wrongdoing is reported, the HFA will act as soon as possible to evaluate the situation. It has clearly defined procedures for investigating fraud, misconduct and non-compliance issues and these will be followed in an investigation of this kind. This is easier and quicker if concerns raised are not anonymous.

Staff who raise concerns or report wrongdoing, including those staff who reject an offer made to them that could be perceived as bribery, could understandably be worried about the repercussions. The HFA aims to encourage openness and will support anyone who raises a genuine concern in good faith under this policy, even if they turn out to be mistaken.

The HFA is committed to ensuring nobody suffers detrimental treatment through refusing to take part in bribery or corruption, or because of reporting a concern in good faith.

15. OTHER RELEVANT POLICIES

Further information on relevant HFA policy and practice can be found in the following internal documents:

The Constitution includes

- Financial Procedure Rules,
- Contract Procedure Rules,
- Members' Code of Conduct and
- Officers' Code of Conduct
- Anti-Fraud and Corruption Policy
- Whistleblowing Policy
- Gifts & Hospitality Policy
- Anti-Money Laundering Policy.

16. USEFUL LINKS

- [The Bribery Act 2010](#)
- [Bribery Act guidance](#)
- [CIPFA 's Code of Practice on Managing the Risk of Fraud and Corruption](#)
- [Local Government Fraud Strategy – Fighting Fraud Locally](#)

17. POLICY REVIEW

The HFA's Chief Financial Officer (S.151 Officer) and the HFA will ensure the continuous review and amendment of this policy document, to ensure that it remains compliant with good practice national public sector standards, primarily CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and the Local Government Fraud Strategy – Fighting Fraud Locally and meets the needs of Humberside Fire Authority.

**For further information or guidance on this policy please contact
the Finance and Procurement Section.**



HUMBERSIDE FIRE AND RESCUE SERVICE

Finance

Anti-Fraud and Corruption Policy

Owner	Executive Director of Finance/ S151 Officer
Responsible Person	Chief Finance Officer
Date Written	December 2018
Date of Last Review	December 2020
Date of next review	December 2023
EIA	



What we must
do well



How we support our
communities



We value and support
the people we employ



We efficiently manage
the Service

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1. INTRODUCTION

Humberside Fire Authority (HFA) (including Humberside Fire and Rescue Service, (HFRS)) is committed to the highest possible standards of integrity, openness, probity and accountability. The management of the risk of fraud and corruption and ensuring that effective counter fraud arrangements are in place are key elements of Corporate Governance. This document outlines the approach for dealing with the threat of fraud and corruption and makes clear to all concerned that appropriate and decisive action will be taken against those committing or attempting to commit, fraudulent or corrupt acts against the Authority and/or HFRS. A Fraud Response Plan is included (Part B) which gives more detailed guidance on how to deal with allegations of fraud and corruption.

Our communities expect HFA to conduct its affairs with integrity, honesty, openness and to demand the highest standards of conduct from those working for it.

HFA recognises that sound systems of public accountability are vital to effective management and to maintain confidence in the Service and is committed to protecting the public funds entrusted to it. This Anti-Fraud & Corruption Policy outlines HFA's commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds. A culture of honesty and openness is a key element in tackling fraud.

In order to prevent, discourage and detect fraud, the Authority has in place and will continue to develop appropriate controls and procedures. These are inter-related and are designed to frustrate fraud or corruption. They cover culture, prevention, detection and training.

This Policy should be read in conjunction with HFA's [Constitution](#) and other relevant policies, for example, HFA's Whistleblowing Policy and Anti-Bribery Policy

Core Code of Ethics

HFRS has adopted the Core Code of Ethics for Fire and Rescue Services. The Service is committed to the ethical principles of the Code and strives to apply them in all we do, therefore, those principles are reflected in this Policy.

National Guidance

Any National Guidance which has been adopted by HFRS, will be reflected in this Policy.

2. AIM AND OBJECTIVES

This Policy aims to:

- Avoid the consequences of fraud and corruption, which are costly, time consuming, threaten morale and ultimately damage the standing and reputation of HFA.

- Encourage confidence in raising concerns of fraud or corruption
- Reassure employees that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation; and
- Provide an effective mechanism for members of the public to raise genuine and serious concerns.

3. EQUALITY AND INCLUSION

HFRS has a legal responsibility under the Equality Act 2010 and a commitment to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

4. ASSOCIATED DOCUMENTS

- Equality Impact Analysis
- Legal References
- National Guidance

5. INTERFACE WITHIN OTHER POLICIES

Issues of Member Conduct are matters which are dealt with through HFA's Governance, Audit and Scrutiny Committee. Please refer to the Authority's website www.humbersidefire.gov.uk ([Complaints about Members](#)) for further information or speak to HFA's Monitoring Officer on (01482) 393100.

Humberside Fire and Rescue Service operates a Complaints Policy and Procedure. This enables members of the public to raise any questions or make complaints about the performance of the Service. It also has a Whistleblowing Policy which encourages staff to raise concerns in good faith. The Whistleblowing Policy can be found at www.humbersidefire.gov.uk. Members of the public are not precluded from using the Whistleblowing Policy but should only do so where they feel that the Complaints Policy is not appropriate to the concern they wish to raise.

There is significant similarity for employees in respect to the Whistleblowing Policy and this Anti-Fraud and Corruption Policy. The procedure is almost identical, as is the protection afforded to an employee raising a genuine concern in good faith. In essence the Whistleblowing Policy is much broader and relates to significant concerns. Fraud is a protected disclosure under that policy.

6. WHO IS COVERED BY THIS POLICY?

This Policy applies to all employees of HFA, whether temporary or permanent. It also applies to all Members (including Independent Co-opted Members), Consultants,

contractors, agents, partner organisation, suppliers, and the users of our Service.

In addition, HFA also expects our communities to be honest in their dealings with the Authority.

7. WHAT IS FRAUD, CORRUPTION AND BRIBERY?

Fraud is: Theft, willful and quite distinct from accidental error or negligence. For practical purposes, fraud can be defined as dishonest conduct with the intention to make gain, or cause loss or the risk of a loss to another.

Fraud may involve one or several people, whether from within or external to HFRS. Fraud is defined in the Fraud Act 2006.

Examples of fraud include:

- Unlawfully obtaining money or property belonging to HFRS
- Forgery;
- Falsification of records for personal gain;
- Deliberate falsification of facts or manipulation of management information, including personal expenses;
- Abuse of position;
- Failure to disclose information when there is a legal duty to do so.

Corruption is offering, giving, soliciting or acceptance of an inducement or reward to defraud Humberside Fire and Rescue Service. Corruption normally involves two or more people.

Bribery - The Bribery Act 2010 created four criminal offences:

- a general offence covering offering, promising or giving a bribe;
- a general offence covering requesting, agreeing to receive or accepting a bribe;
- a separate offence of bribing a foreign official to obtain or retain business;
- a strict liability offence for commercial organisations where they fail to prevent bribery of those acting on their behalf (section 7 of the Act).

The Act includes severe penalties; individuals can receive unlimited fines and a ten-year sentence, organisations can receive unlimited fines. Senior officers can also be convicted of an offence where they are deemed to have given their consent or connivance to giving or receiving a bribe or bribing a foreign public official.

The Authority has in place an Anti-Bribery Policy.

8. CULTURE AND STANCE AGAINST FRAUD AND CORRUPTION

Responsibility for an anti-fraud culture is a shared duty of all those involved in giving political direction, leadership, determining policy and management.

Both Members and Officers will lead by example, ensuring that the adopted Constitution is adhered to. This Policy supports a culture to enable concerns to be raised.

HFA has the Governance, Audit and Scrutiny Committee in place whose monitoring roles are important to the effectiveness of this Policy. The Committee comprises Independent Co-opted Members. More information concerning the Governance, Audit and Scrutiny Committee can be found at www.humbersidefire.gov.uk.

HFA believes that the maintenance of a culture of honesty and openness is a key element in tackling fraud. The Code of Conduct for Members and staff are based on the Nolan Principles of Standards in Public Life which can be viewed on the government website [here](#).

9. CORPORATE FRAMEWORK AND CULTURE

HFA has a range of interrelated policies and procedures that provide a corporate framework to counter fraudulent activity. In addition to this Policy, these have been formulated in line with appropriate legislative requirements, and include:

- Constitution;
- Code of Corporate Governance
- Risk Management Policy
- Codes of Conduct for Members and Officers
- Accounting procedures and records
- Sound internal control systems
- Effective internal audit, provided by TIAA
- Effective recruitment and selection procedures
- Disciplinary Procedure
- Whistleblowing Policy
- Anti-Bribery Policy
- Anti-Money Laundering Policy
- The Regulation of Investigatory Powers Act (RIPA) Procedure
- Complaints Procedure
- Training

10. PREVENTION

Generally

HFA recognises that fraud and corruption are costly, both in terms of reputational risk and financial losses. The Authority has a Risk Management Policy and an established risk management process to identify and assess potential strategic risks. The risk of fraud and corruption must be considered as part of this process and appropriate controls put in place to mitigate the risk. The prevention of fraud is therefore a key objective of the Authority and respective roles and responsibilities are outlined below.

In order to combat fraud and corruption, it should be prevented from happening in the first place. It is essential that there are clear rules and procedures, within which Members, employees and others associated with the Authority and HFRS can work. A number of these are documented in [Section 9](#).

The Authority and HFRS aim to have sound systems and procedures in place, which incorporate efficient and effective controls. Special arrangements will apply where employees are responsible for cash handling or are in charge of financial systems and systems that generate payments. Managers must ensure that relevant training is provided for employees and that formal documented procedures are in place. Suitable levels of internal checks must be included in working procedures and maintained, particularly financial procedures, and it is important that duties are organised so that no one person can carry out a complete transaction without some form of checking process being built into the system (i.e. separation of duties).

Managers must ensure that computer system access is set at the relevant level for each employee.

Fraud and corruption risks should be considered within all new systems, policies and procedures to remove apparent weaknesses.

As part of HFA's overall arrangements to deter the occurrence of financial irregularities Internal Audit will target specific risk areas. In addition, the Internal Audit Strategy provides for regular reviews of system financial controls and specific fraud and corruption tests, where appropriate intelligence led audits are undertaken.

Regularity audits of functions aim to ensure compliance with HFA's Constitution and interrelated policies and procedures. The scope of Internal Audit's work has been extended into governance areas including codes of conduct and policy review procedures.

External Audit (Mazars) is required to give an opinion of the Authority's accounts which involves the assessment of the systems of financial control and the legality of transactions. They have a responsibility to review the Authority's arrangements for preventing and detecting fraud and irregularities, and those which are designed to limit the opportunity for corrupt practices.

Partners and all other stakeholders are expected to have strong Anti-Fraud and Corruption measures in place, with appropriate policies and procedures. They should provide HFA with full access to their financial records and their staff will be required to assist fully with any investigation. Agreements or contracts should include these conditions and appropriate risk assessments should be undertaken before entering into an agreement.

There are confidential lines of communication available for individuals to provide information that may prevent fraud and corruption. These include the Authority's Whistleblowing Policy and the Authority's Complaints Procedure. See the [Fraud Response Plan at Part B](#).

Employees

A key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage. These will be to establish, as far as possible, the previous record of potential staff in terms of their honesty and integrity. In this regard, temporary staff should be treated in the same manner as permanent officers.

Staff recruitment will be undertaken in accordance with HFA's policies for Recruitment and Selection. Whenever possible, written references should be obtained regarding the known honesty and integrity of potential members of staff before formal employment and offers are made.

All staff must abide by HFA's Code of Conduct for Employees, which sets out requirements on personal conduct. All staff are expected to follow the codes of conduct laid down by their respective professional institutes.

HFA recognises that staff are often the first line of defence in preventing fraud. The responsibility for fraud prevention rests with all employees. Staff should therefore be alert to the possibility of fraud and to report any concerns.

HFA has in place disciplinary procedures for all employees. Those found to have committed any acts of impropriety will be dealt with in accordance with these procedures. Where criminal activity is suspected or found, the matter will be referred to the police for investigation and possible prosecution, in accordance with the Criminal Acts Procedure. In addition, restitution will be sought from those who are found to have perpetrated fraudulent acts.

All staff must operate within Section 117 of the Local Government Act 1972, regarding the disclosure of pecuniary interests in contracts relating to the Authority, of the non-acceptance of any fees, gifts, hospitality or any other rewards, other than their proper remuneration. These requirements are set out in HFA's Code of Conduct for Employees. The Monitoring Officer will also seek annual returns from more senior staff in respect to financial dealings.

Members

All Members and Independent Co-opted Members are required to operate within:

- Code of Conduct
- Humberside Fire Authority's [Constitution](#)

These matters and other guidance are specifically brought to the attention of Members at the induction course for new Members and are in each Member's

Reference File. They include rules on the declaration and registration with the Monitoring Officer of potential areas of conflict between Members' Fire Authority duties and responsibilities and any other areas of their personal or professional lives.

HFA have adopted an Anti-Fraud and Corruption Policy. Members are expected to play an important role through leading by example and being seen to support it.

All Members are required to give a written undertaking to comply with the Code of Conduct.

Internal Control

HFA has a Constitution, which includes financial regulations, contract regulations and accounting procedures.

The Executive Director of Corporate Services /S.151 Officer is the designated officer having a statutory responsibility under Section 151 of the Local Government Act 1971 to ensure proper arrangements are made for the Authority's financial affairs. In addition, under the Accounts and Audit Regulations 2003, the Authority is required to maintain an adequate and effective internal audit of its financial records and systems of internal control.

HFA Secretary is the designated Monitoring Officer under the Local Government and Housing Act 1989.

The Authority has developed systems and procedures that incorporate effective and efficient internal controls. All the Authority's employees are required to ensure that these controls are properly maintained. In particular, employees are responsible for the maintenance of controls within their own jurisdiction. The Authority's internal and external auditors independently monitor compliance with the overall control environment and advise upon the continuing effectiveness and appropriateness of these controls.

The Authority's formal Annual Governance Statement is a key document which is approved annually and included within its financial accounts.

Combining with others to Prevent and Fight Fraud

There are a variety of arrangements in place which facilitate the regular exchanges of information between HFA and other local authorities and agencies for the purpose of preventing and detecting fraud. These involve national, regional and local networks of investigators such as internal auditors, trading standing officers, housing benefits investigators etc.

HFA operates a Verification Framework; data matching will also be undertaken. This is recognised as an important tool in the prevention and detection of fraud and is used by many other local authorities. The Audit Commission has drawn up a Code of Data Matching Practice for its National Fraud Initiative (NFI), which is recognised by the Information Commissioner as complying with Data Protection legislation.

11. DETECTION AND INVESTIGATION

The Fraud Response Plan provides direction and guidance to employees in dealing with suspected cases of theft, fraud and corruption. It also gives direction to others wanting to report matters of concern. The Response Plan is set out in Part B of this Policy and should be read in conjunction with this section.

Internal Audit and the Executive Director of Corporate Services have in place liaison arrangements for the sharing of information and joint working where appropriate for investigating irregularities and system weaknesses within HFRS.

All the Authority's control systems have been designed to deter and detect any fraudulent activity, but they can never provide a complete protection against fraud or corruption. It is often the alertness of employees and/or the public that detects fraud or corruption and enables appropriate remedial action to take place. Members and employees must notify an Authorised Officer as soon as possible if fraud or corruption is suspected. This process is covered more fully below and in Part B of this Policy.

All allegations of fraud or corruption will be investigated. The Police will decide upon criminal prosecutions and the Authority's internal disciplinary procedures will be implemented in addition. In appropriate cases, the Authority or its insurers will take civil action to recover losses arising from financial impropriety.

12. TRAINING AND AWARENESS

The Authority recognise that the success and credibility of this Policy will depend largely on how effectively it is communicated throughout the Authority, HFRS and beyond and are committed to raising fraud awareness. It will be provided to Members as part of the Constitution, included on induction programmes and published on the Authority website and intranet.

The Authority provides induction and follow-up training for all Members and employees which covers this Policy and the concepts of internal controls. A special emphasis will be placed on employees involved in internal control systems to ensure that their particular responsibilities and duties are regularly highlighted and reinforced.

Where appropriate, Internal Audit and the Executive Director of Corporate Services will publicise the results of any investigation to promote awareness, to deter, and to demonstrate the need for preventative measures.

13. GIFTS & HOSPITALITY

It is important that Members and employees avoid generating the impression or suspicion that they have a conflict of interest. They must not give the impression that they have been or may be influenced by any gift, hospitality or other consideration to show favour or disfavour to any person or organisation while acting in an official capacity. Members and employees must not encourage any gift, reward or benefit from any member of the public or organisation with whom they have been brought into contact through their official duties.

Guidance is issued upon the declaration of gifts and hospitality and registers exist for both Members and employees. Members and employees must always seek advice before accepting any gifts or hospitality.

14. ASSURANCES FOR EMPLOYEES MAKING DISCLOSURES UNDER THIS POLICY

If you do report a suspected fraud, you will **not** be at risk of losing your job or suffering any form of retribution as a result, provided that:

- your disclosure is made in good faith;
- you reasonably believe that information, and any allegation contained in it, is substantially true; and
- you are not acting for personal gain.

The Public Interest Disclosure Act 1998 protects employees against detrimental treatment or dismissal. This Policy has been introduced in accordance with the Act. For further information upon the Act please contact the Director of Service Support. Alternatively, please go to Public Concern at Work (www.whistleblowing.org.uk).

15. ANONYMOUS ALLEGATIONS OF SUSPECTED FRAUD OR CORRUPTION

HFA encourage employees to disclose their names when reporting a suspected fraud. Concerns expressed anonymously are much less powerful and are often more difficult to investigate or substantiate. Feedback cannot be provided.

In considering whether to investigate an anonymous allegation, particular consideration will be given to:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of substantiation from other sources
- The ability to discover the facts
- The justification for maintaining anonymity

16. CONFIDENTIALITY

HFA will treat all reports of suspected fraud in a confidential and sensitive manner. The identity of the individual may be kept confidential provided this does not hinder or frustrate any investigation. However, there will be occasions where the identity of the individual needs to be revealed. For example, where the individual is required to give a witness statement or give evidence at a formal hearing, where allegations of misconduct or criminal activity are involved. Serious fraud will be referred to the Police for criminal investigation.

17. UNTRUE ALLEGATIONS OF FRAUD

If allegations are made in good faith, but are not confirmed by the investigation, no action will be taken against the Complainant. Employees are protected by HFA's Whistleblowing Policy. If, however, malicious, vexatious, mischievous or reckless allegations are made then other action may be considered if the Complainant is an employee.

18. HOW TO REPORT A SUSPECTED FRAUD

As a first step, you should normally raise concerns with your immediate line manager. This depends, however, on the seriousness and sensitivity of the issues involved and any potential conflicts of interest.

Alternatively, you may raise a concern directly with:

- Chief Fire Officer & Chief Executive – tel: (01482) 567417*
- Executive Director of Corporate Services /S.151 Officer - tel: (01482) 567183*
- Director of Service Improvement – tel: (01482) 567416*
- Head of Internal Audit (TIAA) – tel: 0845 300 3333. This is a private, independent organisation who are employed to audit HFA.
- Chairperson of the Fire Authority.
Contact details via the PA to the Chief Fire Officer – tel: (01482) 567417
- Chairperson of the GAS Committee
committeemanager@humbersidefire.gov.uk
- HFA Monitoring Officer -
committeemanager@humbersidefire.gov.uk. This is the Secretary to the Fire Authority.
- Any Director of HFRS*

*These are Authorised Officers under the Procedure set down in [Part B](#). Your immediate Manager will consult with an Authorised Officer.

Contact may be by telephone or face to face, but serious concerns are better raised in writing. Postal addresses can be found in [Appendix A](#). Those making a report of a suspected fraud are asked to set out the background and history of their concern, giving names, dates and places where possible, and the reason why they are particularly concerned about the situation. The earlier the concern is expressed, the easier it is to take action.

Concerns of a suspected fraud may be put in writing or raised initially orally, and then confirmed in writing. Written allegations should include:

- All relevant background;
- The nature of the fraud and corruption that is alleged;
- Relevant dates where possible;

- The names of individuals against whom the allegations are made; and
- Any supporting evidence, including documentation.

Is Proof of Fraud Needed?

When raising a concern, you will not be expected to provide proof beyond reasonable doubt of an allegation, but you will need to be able to demonstrate that there are reasonable grounds for your concerns. Where possible notes should be kept of what the individual has seen, heard or felt. Notes should be dated, and copies of all relevant information kept.

19. ALLEGATION CONCERNING THE CHIEF FIRE OFFICER & CHIEF EXECUTIVE

Where an allegation is made concerning the Chief Fire Officer & Chief Executive, then you should raise this with either the Authorised Officers, the Head of Internal Audit or the Chairperson of HFA.

20. HOW THE AUTHORITY WILL RESPOND – THE ANTI-FRAUD RESPONSE PLAN

Please refer to Part B of this Policy which outlines the procedure which will be followed.

21. RAISING CONCERNS EXTERNALLY

You are encouraged to raise any concerns internally. However, in certain circumstances the Public Interest Disclosure Act 1998 provides protection to employees who make certain disclosures outside Humberside Fire Authority. You can find out more information from HFA's Whistleblowing Policy. In brief an employee may consider this route, for example when they have a justifiable concern that their disclosure would not be dealt with properly by the Authority, or that the Authority may be constrained in its statutory powers to address the concern adequately. The protection relates to financial malpractice, impropriety or fraud, a failure to comply with a legal obligation, criminal activity or a miscarriage of justice.

Mazars are the external auditors of the Authority. As such, in the first instance, is the most likely body to be considered in instances of Fraud, Corruption and misuse/abuse of public funds or powers. Their local contact details are:

Mazars
Salvus House
Ayckley Heads
Durham
DH15TS
Tel: 0191 3836300

Any employee who is considering making an external disclosure is encouraged to first take advice to ensure that the disclosure falls within the provisions of the legislation, and that all internal avenues have been fully explored. If an employee does decide to take the matter outside the Authority, they should ensure they do not disclose any confidential information.

22. FURTHER ADVICE AND GUIDANCE

A process flow diagram (Appendix 2) and a check list of Do's and Don'ts is provided as a quick reference for employees at the end of this policy ([Appendix C](#)).

23. WHO CAN PROVIDE SUPPORT OR ADVICE (TO EMPLOYEES)?

- A colleague or friend
- Trade union representative
- The Humberside Fire Authority Counselling Service, available to employees

Further guidance is set out under the Whistleblowing Policy.

24. REVIEW OF POLICY

The S.151 Officer and HFA will ensure the continuous review and amendment of this policy document, to ensure that it remains compliant with good practice, national public sector standards, primarily CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and the Local Government Fraud Strategy – Fighting Fraud Locally and meets the needs of HFA.

**If you require any further guidance / information regarding this document,
please contact Head of Finance.**

APPENDIX A

Postal Addresses for person's listed in [Section 18.](#)

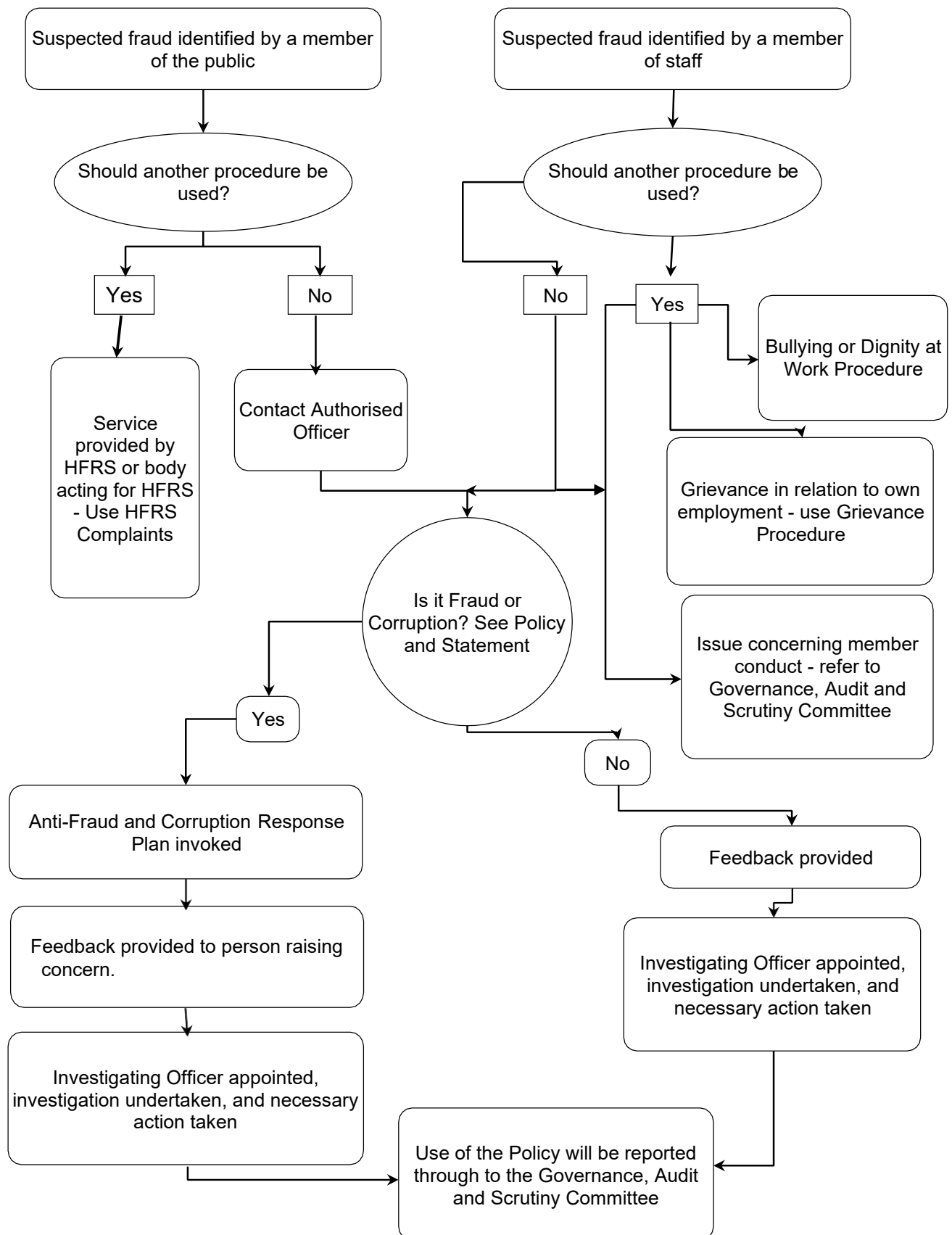
For persons 1-5 (Fire Authority and Service personnel)

Humberside Fire and Rescue
Service Headquarters
Summergroves Way
Hull
East Riding of Yorkshire
HU4 7BB
Tel: 01482 567333

For person 6 (Head of Internal Audit)

TIAA Ltd
Artillery House
Fort Fareham
Newgate Lane
Fareham
PO14 1AH
Tel: 0845 300 3333

APPENDIX B - ANTI-FRAUD AND CORRUPTION POLICY – FLOW CHART



APPENDIX C

CHECKLIST OF DO'S AND DONT'S

Do

- (a) Make dated notes of your concerns and retain them.
- (b) Think about the risks and outcomes before you act.
- (c) Follow the guidance provided and contact the appropriate officer.
- (d) Deal with the matter promptly if you feel your concerns are warranted.

Don' t

- (a) Do nothing.
- (b) Be afraid to raise your concerns.
- (c) Approach or accuse any individuals directly.
- (d) Try to investigate the matter yourself.
- (e) Use the Anti-Fraud and Corruption Policy (or Whistleblowing Policy) to pursue a personal grievance.

PART B

ANTI-FRAUD AND CORRUPTION POLICY (FRAUD RESPONSE PLAN)

1. HOW TO REPORT A SUSPECTED FRAUD

Any suspicion of fraud or corruption will be treated seriously.

Your suspicion should be reported to your Line Manager or Authorised Officer. If you are not an employee then your suspicion should be reported to an Authorised Officer. Please refer to Part A, particularly [Section 18](#).

Before reporting a suspected fraud, you should read the Anti-Fraud and Corruption Policy (Part A), particularly the guidance and flow chart ([Appendix B](#)).

2. WHAT WILL HAPPEN UPON DISCLOSURE?

The Authorised Officer will:

- Acknowledge receipt in writing within 10 working days.
- Make a record of the details of any oral disclosure and confirm these in writing to the Complainant within 10 days.
- The Authorised Officer will consult Internal Audit (unless the disclosure is made directly to Internal Audit, in which case Internal Audit shall consult with a further Authorised Officer).
- The Authorised Officer may determine that:
 - The disclosure should be investigated by Internal Audit.
 - The disclosure should be progressed under a different Humberside Fire and Rescue Service procedure.
 - The disclosure is of such seriousness to refer to the Police.
 - The disclosure should be referred to the External Auditors
 - The disclosure should be the subject of an inquiry.
 - The disclosure is in accordance with the Anti-Fraud and Corruption Policy.
 - The disclosure can be resolved without investigation
 - The disclosure can be dismissed upon substantive grounds, for example the inability to investigate.
 - The disclosure should be referred to the Humberside Fire Authority's insurers.

3. INVESTIGATING OFFICER

Subject to paragraph 2 above, the Authorised Officer will identify an appropriate person (the Investigating Officer) to carry out any investigation, according to the nature of the issue. This will normally be a member of the Internal Audit Service.

Where, however, the Authorised Officer considers that the suspected fraud is of such seriousness to warrant referral to the Police, then an Investigating Officer may not be appointed.

4. ROLE OF THE INVESTIGATING OFFICER (WHERE APPOINTED)

The Investigating Officer will conduct an investigation into the suspected fraud, which will normally include:

- Hold a formal meeting with the Complainant to discuss the disclosure
- Arrange interviews with relevant witnesses
- Ensure the complainant and any witnesses have the right to be accompanied by a representative/colleague at any meeting
- Establish the facts/obtain statements/collect all evidence
- Maintain detailed records of the investigation process
- Report findings in writing to the Authorised Officer
- Make any recommendations for action
- Act as a witness at any subsequent disciplinary hearing if required

(For complaints involving the Chief Fire Officer & Chief Executive the report will be to the Chairperson of the Humberside Fire Authority)

The Investigating Officer will confirm in writing to the Complainant:

- How the matter will be dealt with.
- The names of any other investigating officers.
- An estimate of the timescale for responding to the concerns raised.
- Whether the Complainant will be required to attend an investigatory interview and the right to be accompanied by a trade union representative or work colleague.
- Any further information or evidence that the discloser is required to provide.
- Details of employee support mechanisms and where further advice on the procedure can be obtained.

5. WITNESSES

Where the investigation involves interviews with any witnesses, it will be the responsibility of the Investigating Officer to write to them confirming details of:

- The allegations under investigation
- The procedure under which the investigation will be conducted
- The right to be accompanied by a trade union representative or colleague at any investigation interview
- Details of employee support mechanisms

Action	Timescale	By Whom
Written acknowledgement of disclosure	10 working days	Authorised Officer
Notice to attend investigation interview	At least 5 working days	Investigating Officer
Investigation interviews	Within 20 working days of receipt of complaint	Investigating Officer
Report of Findings/ Communicate outcome to Complainant	30 days of receipt of complaint	Investigating Officer

Whilst the Investigating Officer will need to adhere to the timescales indicated, the nature of some serious concerns may require the investigation to take longer than a month. Some matters can be dealt with more speedily. The Complainant will be kept informed as to progress.

6. LIAISON WITH EXTERNAL AUDIT AND THE POLICE External Audit

The Authority has a duty to report all significant frauds to the External Auditors.

Police

Where criminal activity is suspected or known, particularly if it is on a more than petty level, the Police must be involved and dependent on the severity and scale of the offence, will carry out investigations and institute criminal prosecutions. It is the policy of the Police to welcome early notification of suspected fraud. They will also advise on the most appropriate means of investigation. Initial contact with the Police will be undertaken by one of the Authority's statutory or principal officers, as may be appropriate in each individual case. This will be determined by the Chief Fire Officer & Chief Executive, the S.151 Officer and the Secretary.

If the Police decide that formal investigation is necessary, all Members and employees must co-operate fully with any subsequent requestor recommendations.

All contact with the Police will usually be via the Investigating Officer.

Police investigation does not preclude internal disciplinary procedures. Co-ordination is essential to avoid prejudicing either and to optimise use of resources.

7. REPORT OF INVESTIGATING OFFICER

As soon as the initial stage of the investigation has been completed, the Investigating Officer shall report to the Authorised Officer. This may lead to the Authorised Officer taking additional steps under [Section 2](#).

A final report in writing shall be submitted by the Investigating Officer to the Authorised Officer as soon as reasonably practicable. The report shall be confidential and shall set out:

- Background to the allegations
- Key facts established
- Procedure followed
- Key findings and conclusions
- Recommendations

The report will be reviewed by Internal Audit, the Chief Fire Officer & Chief Executive,
S.151 Officer and Secretary/Monitoring Officer.

In particular, consideration will be given to appropriate next steps as indicated in paragraphs 8 to 13 below. The report will be kept confidential to the Fire Authority, unless disclosure is required for legal reasons.

8. DEALING WITH THE OUTCOME OF THE INVESTIGATION

Misconduct

Where the investigation concludes that there is a case of misconduct to answer against an employee, then the Disciplinary Procedure shall be invoked.

If the disclosure is found to be malicious and not in good faith, then the Investigating Officer may recommend that the Disciplinary Procedure be invoked.

Legal Proceedings

Where a fraud or corruption is proven, then a likely outcome may be criminal prosecution and/or civil proceedings against the perpetrator(s).

If the Case is Groundless

If it is decided that the disclosure was groundless, the Investigating Officer will explain

this to the person who made the disclosure.

Governance, Audit and Scrutiny Committee

A summary of the findings of all investigations under this process will be reported to the Committee.

Communicating the Outcome

The aim of this Policy is to assure employees that their concerns are properly addressed. The Authorised Officer will inform the person who made the disclosure of the outcome of the investigation, any action taken and their right of appeal.

In addition, actions arising from a Whistleblowing investigation will be made available to all staff in order to further promote and build trust and confidence in the process. Such information will not identify the person who made the disclosure, or the employee concerned.

Learn from Past Experience

Where a fraud has occurred, then arising from the investigation process and an Audit report to Members, there will be an action plan to ensure that the Authority learns from experiences of fraud and corruption.

9. SUPPORT DURING AND AFTER AN INVESTIGATION

Support

Where necessary and appropriate, Humberside Fire Authority will provide support, counselling or mediation to any person affected by an investigation in order to ensure normal working relationships are resumed as effectively as possible.

10. APPEAL

If the person who made the disclosure is dissatisfied with the investigation's outcome, they may request that the Authorised Officer review the findings. This request must be in writing within 10 working days of the notification of the findings being published. The Authorised Officer will consider the request and respond in writing within 10 working days, setting out whether or not sufficient grounds exist for the disclosure to be investigated further.



HUMBERSIDE FIRE AND RESCUE SERVICE

Finance

Anti-Money Laundering Policy

Owner	Executive Director of Finance/S.151 Officer
Responsible Person	Chief Finance Officer
Date Written	December 2017
Date of Last Review	December 2021
Date of next review	December 2023
EIA	December 2021



What we must
do well



How we support our
communities



We value and support
the people we employ



We efficiently manage
the Service

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1. INTRODUCTION

This Statement sets out the policy of Humberside Fire Authority (HFA), including Humberside Fire and Rescue Service (HFRS), to money laundering.

HFA advocates strict adherence to its anti-fraud framework and associated policies. Whilst individual circumstances of each case will be carefully considered, in the majority of cases there will be a zero-tolerance approach to fraud and corruption (including bribery and money laundering) in all of its forms. HFA will not tolerate fraud or corruption by its Members (which includes Independent Co-opted Members), employees, suppliers, contractors, partners or service users and will take all necessary steps to investigate all allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal, civil action for recovery and/or referral to the Police and/or other agencies. HFA's general belief and expectation is that those associated with it (employees, members, service users, contractors and voluntary bodies) will act with honesty and integrity.

This Anti-Money Laundering Policy is supplementary to the HFA's wider Anti-Fraud and Corruption Policy which sets out what actions the HFA proposes to take over the medium-term future to continue to develop its resilience to fraud and corruption. The Anti-Fraud and Corruption Policy sets out the key responsibilities with regard to fraud prevention, what to do if fraud is suspected and the action that will be taken by management.

Core Code of Ethics

HFRS has adopted the Core Code of Ethics for Fire and Rescue Services. The Service is committed to the ethical principles of the Code and strives to apply them in all we do, therefore, those principles are reflected in this Policy.

National Guidance

Any National Guidance which has been adopted by HFRS, will be reflected in this Policy.

2. EQUALITY AND INCLUSION

HFRS has a legal responsibility under the Equality Act 2010, and a commitment, to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

3. AIM AND OBJECTIVES

HFA takes its responsibilities to protect the public purse very seriously and is fully committed to the highest ethical standards, in order to ensure the proper use and protection of public funds and assets. HFA has an ongoing commitment to continue to improve its resilience to fraud, corruption (including bribery and money laundering) and other forms of financial irregularity.

The Proceeds of Crime Act 2002, the Terrorism Act 2000 and the Money Laundering Regulations 2007 place obligations on HFA and its employees to establish internal procedures to prevent the use of their services for money laundering.

4. ASSOCIATED DOCUMENTS

- [Equality Impact Analysis](#)
- Legal references
 - Crime Act 2002
 - Terrorism Act 200
 - Money Laundering Regulations 2007
- National Guidance
There is no specific national guidance relating to this policy
- [Anti-Fraud and Corruption Policy](#)
- [Whistleblowing Policy](#)
- Employee Code of Conduct

5. WHAT IS MONEY LAUNDERING?

Money laundering is the term used for a number of offences involving the proceeds of Crime or terrorism funds. The following constitute the act of money laundering:

- Concealing, disguising, converting, transferring criminal property or removing it from the UK (section 327 of the 2002 Act).
- Entering into or becoming concerned in an arrangement which you know or suspect facilitates the acquisition, retention, use or control of criminal property by or on behalf of another person (section 328).
- Acquiring, using or possessing criminal property (section 329).
- Becoming concerned in an arrangement facilitating concealment, removal from the jurisdiction, transfer to nominees or any other retention or control of terrorist property (section 18 of the Terrorist Act 2000).
- These are the primary money laundering offences and thus prohibited acts under the legislation. There are also two secondary offences: failure to disclose any of the primary offences and tipping off. Tipping off is where someone informs a person or people who are, or are suspected of being involved in

money laundering, in such a way as to reduce the likelihood of their being investigated or prejudicing an investigation.

- Potentially any member of staff could be caught by the money laundering provisions if they suspect money laundering and either become involved with it in some way and/or do nothing about it. This Policy sets out how any concerns should be raised.
- Money laundering is the process of channelling 'bad' money into 'good' money in order to hide the fact the money originated from criminal activity. Money laundering often occurs in three steps:
 - first, cash is introduced into the financial system by some means ("placement").
 - the second involves a financial transaction in order to camouflage the illegal source ("layering").
 - and the final step entails acquiring wealth generated from the transactions of the illicit funds ("integration").
- An example is where illicit cash is used (placed) to pay for the annual non domestic rates on a commercial premises (possibly also a large overpayment), and then within a very short time the property is vacated (layering). A refund is made to the individual from the Authority, 'integrating' the source of the money.
- Most money-laundering offences concern far greater sums of money since the greater the sum of money obtained from a criminal activity, the more difficult it is to make it appear to have originated from a legitimate source or transaction.
- Whilst the risk to HFA of contravening the legislation is low, it is extremely important that all employees are familiar with their legal responsibilities: serious criminal sanctions may be imposed for breaches of the legislation. **A key requirement is for employees to promptly report any suspected money laundering activity to the Money Laundering Reporting Officer (MLRO).**

6. SCOPE OF THE POLICY

This Policy applies to all employees of HFA (including HFRS) and aims to maintain the high standards of conduct which currently exist within HFA by preventing criminal activity through money laundering. The Policy sets out the procedures which must be followed (for example the reporting of suspicions of money laundering activity) to enable HFA to comply with its legal obligations.

The Policy sits alongside HFA's suite of documents governing counter fraud, including the Whistleblowing Policy, Employee Code of Conduct, Members' Code of Conduct and Anti-Fraud and Corruption Policy.

Failure by a member of staff to comply with the procedures set out in this Policy may lead to disciplinary action being taken against them. Any disciplinary action will be

dealt with in accordance with the HFA's Disciplinary Policy.

7. WHAT ARE THE OBLIGATIONS ON THE HUMBERSIDE FIRE AUTHORITY?

Organisations conducting “relevant business” must:

- appoint a Money Laundering Reporting Officer (“MLRO”) to receive disclosures from employees of money laundering activity (their own or anyone else’s).
- implement a procedure to enable the reporting of suspicions of money laundering.
- maintain client identification procedures in certain circumstances.
- maintain record keeping procedures.

Not all of HFA’s business is “relevant” for the purposes of the legislation. It is mainly accountancy and financial; and company and property transactions undertaken by Legal Services. However, the safest way to ensure compliance with the law is to apply it to all areas of work undertaken by the HFA; therefore, all staff are required to comply with the reporting procedure set out in sections 18, 19 and 20 below.

8. THE MONEY LAUNDERING REPORTING OFFICER

The officer nominated to receive disclosures about money laundering activity within HFA is the Head of Finance, Corporate Finance and Procurement Section who can be contacted as follows:

Head of Finance
Corporate Finance & Procurement Section
Humberside Fire and Rescue Service
Headquarters Summergroves Way
Kingston Upon
Hull HU4 7BB
Email: mransom@humbersidefire.gov.uk
Telephone: 01482 567176

In the absence of the MLRO, the Senior Finance Officer, is authorised to deputise. (Telephone: 01482 567476).

9. DISCLOSURE PROCEDURE

Cash Payments

No payment to HFA should automatically be accepted in cash (including notes, coins or traveller’s cheques in any currency) if it exceeds £5,000. This does not, however, mean that cash transactions below this value will be valid and legal and should not arise any suspicion. Professional scepticism should remain at all times.

Staff who collect cash payments are asked to provide the details of any cash transaction over £5,000 to the MLRO so that precautionary checks can be performed.

HFA, in the normal operation of its services, accept payments from individuals and organisations. If an employee has no reason to suspect or know that money laundering activity is taking/has taken place and if the money offered is less than £5,000 in cash as payment or part payment for goods/services offered by the Authority then there is no need to seek guidance from the MLRO.

If a member of staff has reasonable grounds to suspect money laundering activities or proceeds of crime, or is simply suspicious, the matter should still be reported to the MLRO. If the money offered is £5,000 or more in cash, then payment must not be accepted until guidance has been received from the MLRO even if this means the person has to be asked to wait.

Any officer involved in a transaction of this kind should ensure that the person provides satisfactory evidence of their identity personally, through passport/photo driving licence plus one other document providing evidence of current address in the form of a bank statement, credit card statement, mortgage or insurance details or a utility bill. Where the other party is a company, this can be done through company formation documents or business rate bill.

10. REPORTING TO THE MONEY LAUNDERING REPORTING OFFICER (MLRO)

Any employee who becomes concerned that their involvement in a matter may amount to a prohibited act under the legislation, must disclose this promptly to the MLRO or deputy. **The disclosure should be at the earliest opportunity of the information coming to your attention, not weeks or months later. Should you not do so, then you may be liable to prosecution.**

The employee must follow any subsequent directions from the MLRO or deputy and must not make any further enquiries themselves into the matter. Additionally, they must not take any further steps in the transaction without authorisation from the MLRO or deputy.

The employee must not disclose or otherwise indicate their suspicions to the person(s) suspected of money laundering. They must not discuss the matter with others or note on a file that a report has been made to the MLRO in case this results in the suspect becoming aware of the suspicion.

11. CONSIDERATION OF THE DISCLOSURE BY THE MONEY LAUNDERING REPORTING OFFICER

The MLRO or deputy must promptly evaluate any disclosure to determine whether it should be reported to the National Crime Agency (NCA).

The MLRO or deputy must, if they so determine, promptly report the matter to the NCA on their standard report form and in the prescribed manner. Up to date forms can be downloaded from the NCA website at:

- [Main NCA website](#)
- [Direct link to the NCA's electronic referral form](#)

All disclosure reports referred to the MLRO or deputy and reports made to the NCA must be retained by the MLRO in a confidential file kept for that purpose, for a minimum of five years.

The Money Laundering Disclosure Form ([Appendix 1](#)) should be used by the MLRO to facilitate the recording of any action taken.

The MLRO or deputy will commit a criminal offence if they know or suspect, or have reasonable grounds to do so, through a disclosure being made to them, that another person is engaged in money laundering and they do not disclose this as soon as practicable to the NCA.

12. RECORD KEEPING

The MLRO will keep a record of all referrals made to him and of any action taken/ not taken. The precise nature of these records is not set down in law but should be capable of providing an audit trail during any subsequent investigation.

13. GUIDANCE AND TRAINING

In support of this Policy, HFA will:

- make all staff aware of the requirements and obligations placed on HFA and of themselves as individuals by the anti-money laundering legislation.
- give targeted training to those most likely to encounter money laundering.

14. RISK MANAGEMENT AND INTERNAL CONTROL

The risk to the HFA of contravening the anti-money laundering legislation will be assessed on a periodic basis and the adequacy and effectiveness the Anti-Money Laundering Policy will be reviewed in light of such assessments.

15. FURTHER INFORMATION

Further information can be obtained from the MLRO and the following sources:

- [National Crime Agency \(NCA\)](#)
- [CIPFA](#)
- [CCAB - Anti-Money Laundering \(Proceeds of Crime and Terrorism\) – Guidance for Accountants](#) (main site) <http://www.ccab.org.uk/documents/> (direct link)
- [The Law Society-Anti-Money Laundering Guidance and Advice](#)

16. POLICY REVIEW

The S.151 Officer and HFA will ensure the continuous review and amendment of this policy document, to ensure that it remains compliant with good practice national public sector standards, primarily CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption and the Local Government Fraud Strategy – Fighting Fraud Locally and meets the needs of the HFA.

Responsible Officer: Head of Finance (Money Laundering Reporting Officer).

**For further guidance / information regarding this policy, please contact the
Finance and Procurement Section.**

APPENDIX A

MONEY LAUNDERING DISCLOSURE FORM

**THE FOLLOWING PART OF THIS FORM IS FOR COMPLETION BY THE MONEY
LAUNDERING REPORTING OFFICER (MLRO)**

Date report received:

Date receipt of report acknowledged:

CONSIDERATION OF DISCLOSURE:

Action Plan:

OUTCOME OF CONSIDERATION OF DISCLOSURE:

Are there reasonable grounds for suspecting money laundering activity:

If there are reasonable grounds for suspicion, will a report be made to the NCA?

Yes/No (please select the relevant option)

**If yes, please confirm date of report to the NCA:
and complete the box below:**

Details of liaison with NCA regarding the report:

Notice Period: To

Moratorium Period: To

Is consent required from the NCA to any ongoing or imminent transactions which would otherwise be prohibited acts?

Yes/No (please select the relevant option)

If yes, please enter full details in the box below:

Date consent received from NCA:

Date consent given by you to employee:

If there are reasonable grounds to suspect money laundering but you do not intend to report the matter to NCA, please set out below the reason(s) for non-disclosure:

[Please set out reasons for non-disclosure]

Date consent given by you to employee for any prohibited act transactions to proceed

Other relevant information:

Signed:

Dated:.....

THIS REPORT IS TO BE RETAINED FOR AT LEAST FIVE YEARS.



HUMBERSIDE FIRE AND RESCUE SERVICE

Service Improvement

Whistleblowing Policy

Owner	Executive Director of Corporate Services
Responsible Person	Head of Corporate Assurance
Date Written	July 2016
Date of Review	May 2021
Date of next review	September 2023
EIA Completed	July 2021



What we must
do well



How we support our
communities



We value and support
the people we employ



We efficiently manage
the Service

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1. INTRODUCTION

Employees are often the first to realise that there may be something wrong within the Authority. However, they may decide not to express their concerns because they feel that speaking up would be disloyal to their colleagues, to their representative body or to the Authority. They may also fear harassment, reprisal or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may be only a suspicion of malpractice.

Humberside Fire Authority (HFA) (including Humberside Fire and Rescue Service) is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. HFA aims to provide a positive and supportive culture to enable employees to raise their concerns.

This Whistleblowing Policy is intended to encourage and enable employees to raise serious concerns within HFA without fear of reprisal, rather than tolerating a problem or pursuing their concerns externally. Members of the public are also encouraged to raise genuine serious concerns in accordance with this Policy.

This Policy has been discussed with the relevant representative bodies and has their support.

Core Code of Ethics

HFRS has adopted the Core Code of Ethics for Fire and Rescue Services. The Service is committed to the ethical principles of the Code and strives to apply them in all we do, therefore, those principles are reflected in this Policy.

National Guidance

Any National Guidance which has been adopted by HFRS, will be reflected in this Policy.

2. EQUALITY & INCLUSION

HFRS has a legal responsibility under the Equality Act 2010, and a commitment, to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

3. AIM AND OBJECTIVES

This Policy aims to:

- Encourage employees to feel confident in raising serious concerns;
- Provide ways for employees to raise those concerns and receive feedback on any action taken as a result;

- Reassure employees that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation;
- Provide an effective mechanism for members of the public to raise genuine and serious concerns.

4. ASSOCIATED DOCUMENTS

- [Equality Impact Analysis](#)
- Legal References
There are no specific legislative requirements relevant to this policy.
- National Guidance Reference
There is no specific National Guidance relevant to this policy.

5. INTERFACE WITHIN OTHER POLICIES AND PROCEDURES

If issues are in respect of Member Conduct, these are dealt with through the Governance, Audit and Scrutiny Committee of Humberside Fire Authority. Please refer to www.humbersidefire.gov.uk ([Complaints about Members](#)) for further information or speak to the Monitoring Officer on (01482) 393100.

HFA operates a Complaints Policy and Procedure. This enables members of the public to raise any questions or make complaints about the performance of the Service. Members of the public are not precluded from using this Whistleblowing Policy but should only do so where they feel that the Complaints Policy is not appropriate to the concern that they wish to raise.

There are other avenues for employees to raise concerns, for example the Anti-Fraud and Corruption Policy, the Grievance Procedure, the Dignity at Work Policy, the Disciplinary Policy and the Performance and Capability Policy.

Where possible if a staff member has concerns about their personal working situation or circumstances, the policies and procedures mentioned above should be used in the first instance. However, if the individual feels that their circumstances are exceptional and that they feel unable to use the normal route to raise their personal complaint or issue, the Whistleblowing policy may be used.

This Whistleblowing Policy is not an alternative to other HFA policies or to be used as a mechanism for appealing against the outcome of other procedure.

Who is covered by the Policy?

All employees of HFA, whether temporary or permanent. Members of the public may also make use of this Policy.

What matters does the Policy cover?

The Policy is primarily aimed at encouraging employees to raise major concerns over any wrong doing, particularly in relation to unlawful or unethical conduct, unfair practices, risk to health and life or financial malpractice. (This list is not exclusive)

Members of the public may do so in the same way.

Specific examples of improper conduct or unethical behaviour could include:

- Criminal offence (e.g. fraud, corruption or theft);
- Public funds are being used in an unauthorised manner;
- The Constitution (including the Procurement and Financial Rules);
- Serious conflict of interest without disclosure;
- Serious / sustained harassment of an individual or group
- Professional malpractice;
- Endangering health and safety of employees or the public or damage to the environment;
- Failure to comply with legal obligation.

Assurances for employees making disclosures under this Policy

If you do raise a concern under this Policy, you will not be at risk of losing your job or suffering any form of retribution as a result, provided that:

- your disclosure is made in good faith;
- you reasonably believe that information, and any allegation contained in it, is substantially true, and
- you are not acting for personal gain.

The Public Interest Disclosure Act 1998 protects employees against detrimental treatment or dismissal. This Policy has been introduced in accordance with the Act. For further information upon the Act please contact the Executive Director of Corporate Services, contact details are at Section 8. Alternatively, please go to Public Concern at whistle@protect-advice.org.uk

Definition of a protected disclosure

The types of **disclosure** that are eligible for protection against detrimental treatment or dismissal are known as '**qualifying disclosures**'. These are where the worker reasonably believes that the **disclosure** is being made in the public interest and at least one 'relevant failure' is currently happening, took place in the past or is likely to happen in the future.

6. ANONYMOUS ALLEGATIONS

HFA encourage employees to disclose their names when raising concerns. Concerns expressed anonymously are much less powerful and are often more difficult to investigate or substantiate. Feedback cannot be provided without contact details.

In considering whether to investigate anonymous allegation, particular consideration will be given to:

- the seriousness of the issues raised;
- the credibility of the concern;
- the likelihood of substantiation from other sources;
- the ability to discover the facts; and
- the justification for maintaining anonymity.

7. CONFIDENTIALITY

HFA will treat all disclosures in a confidential and sensitive manner. The identity of the individual may be kept confidential provided this does not hinder or frustrate any investigation. However, there will be occasions where the identity of the individual needs to be revealed. For example, where the individual is required to give a witness statement or give evidence at a formal hearing, where allegations of misconduct or criminal activity are involved.

8. UNTRUE ALLEGATIONS

If allegations are made in good faith, but are not confirmed by the investigation, no action will be taken against the Complainant. If, however, malicious, vexatious, mischievous or reckless allegations are made then disciplinary action may be taken, if the Complainant is an employee.

9. HOW TO RAISE A CONCERN UNDER THIS POLICY

As a first step, you should normally raise concerns with your immediate manager. This depends, however, on the seriousness and sensitivity of the issues involved and any potential conflicts of interest.

Alternatively, you may raise a concern directly with:

1. Executive Director of Corporate Services / S.151 Officer*
telephone: (01482) 567509
2. Chief Fire Officer & Chief Executive *
telephone: (01482) 567417
3. Deputy Chief Fire Officer*
telephone: (01482) 567417
4. Assistant Chief Fire Officer*
telephone: (01482) 567509
5. Executive Director of People and Development* (01482) 567509
6. Any Director/Area Manager of the HFRS*
(01482 567174)
7. The Chairperson of the Fire Authority
Contact details via the PA to the Chief Fire Officer telephone (01482) 567417
8. The Chairperson of the Governance Audit and Scrutiny Committee
Contact details via the PA to the Chief Fire Officer: telephone (01482) 567417

9. HFA Monitoring Officer. This is the Secretary to the Fire Authority.
committeemanager@humbersidefire.gov.uk
10. The Head of Internal Audit, TIAA
telephone: (0845) 3003333
This is a private, independent organisation who are employed to audit HFA.

* These are Authorised Officers under the Procedure set down in Part B. Your immediate Manager will consult with an Authorised Officer.

This contact may be by telephone or face to face, but serious concerns are better raised in writing. Email addresses for all Authorised Officers are available here: <https://humbersidefire.gov.uk/contact/corporate-management-team>. Postal addresses can be found in [Appendix 1](#). Those making disclosure are asked to set out the background and history of their concern, giving names, dates and places where possible, and the reason why they are particularly concerned about the situation. The earlier the concern is expressed, the easier it is to take action

10. IS PROOF OF MALPRACTICE NEEDED?

When raising a concern, you will not be expected to provide proof beyond reasonable doubt of an allegation, but you will need to be able to demonstrate that there are reasonable grounds for your concerns. Where possible notes should be kept of what the individual has seen, heard or felt. Notes should be dated, and copies of all relevant information kept.

11. ALLEGATION CONCERNING THE CHIEF FIRE OFFICER & CHIEF EXECUTIVE

Where an allegation is made concerning Executive Directors, or the Chief Fire Officer & Chief Executive, then you should raise this with either the HFA Monitoring Officer, Head of Internal Audit or Chairperson of HFA. Contact details at Section 8. The Monitoring Officer has dispensation to appoint an external party to carry out this role when the allegations impinge on the roles of the key governance monitoring posts.

12. HOW THE AUTHORITY WILL RESPOND

Please refer to [Appendix D - Part B](#) which outlines the procedure to be followed once a disclosure is made in accordance with this Policy.

13. RAISING CONCERNS EXTERNALLY

You are encouraged to raise any concerns internally. However, in certain circumstances the Public Interest Disclosure Act 1998 provides protection to employees who make certain disclosures outside the Humberside Fire Authority. An employee may consider this route, for example when they have a justifiable concern that their disclosure would not be dealt with properly by the Authority, or that the Authority may be constrained in its statutory powers to address the concern adequately. The protection relates to financial malpractice, impropriety or fraud, a failure to comply with a legal obligation, criminal activity or a miscarriage of justice.

You must remember that disclosures must be:

- in good faith;
- in the belief that the information shows malpractice;
- made to an appropriate regulator with responsibility for the matter raised.

Examples of prescribed regulators include the Health and Safety Executive, Environment Agency and External Auditors.

Under the 1998 Act, staff making “protected disclosures” are protected from detrimental action, unfair dismissal and redundancy, and can complain to an employment tribunal.

A full list of persons or bodies which have been prescribed for receiving disclosures on particular matters is set out in the Public Interest Disclosure Act 1998 at www.pcaw.co.uk/law/lawregulatorses.htm.

Mazars are the external auditors of the Authority. As such, in the first instance, is the most likely body to be considered in instances of fraud, corruption and misuse/abuse of public funds or powers. Their local contact details are:

Mr G Barker
Mazars,
Salvus House
Aykley Heads
Durham
DH1 5TS
Tel: 0191 3836300

Any employee who is considering making an external disclosure is encouraged to first take advice to ensure that the disclosure falls within the provisions of the legislation, and that all internal avenues have been fully explored. If an employee does decide to take the matter outside the Authority, they should ensure that they do not disclose any confidential information.

Further advice on making a disclosure is available from Public Concern at Work, an independent charity that provides free advice for employees who wish to express concerns about fraud or other serious malpractice. Their contact details are:

- www.whistleblowing.org.uk
- or Telephone 020 7404 6609
- or E-mail: helpline@pcaw.co.uk

A process flow diagram ([Appendix B](#)) and a check list of do's and don'ts ([Appendix C](#)) is provided as a quick reference for staff at the end of this policy.

14. WHO CAN PROVIDE SUPPORT OR ADVICE?

- A colleague;

- A trade union representative;
- The Humberside Fire Authority Counselling Service;
- Public Concern at Work.

You may wish to discuss the concern with a colleague or trade union representative first and may find it easier to raise the matter if there are other colleagues who share the same concerns. A trade union representative or work colleague may accompany a member of staff at any meetings or interviews in connection with the concerns raised.

If you require any further guidance / information in relation to this policy, please contact the Head of Corporate Assurance.

APPENDIX A.

Postal Addresses for person's listed in Section 8

For persons 1-8 (Fire Authority and Service Personnel)

Humberside Fire and Rescue Service
Service Headquarters
Summergroves Way Hull
East Riding of Yorkshire
HU4 7BB

For person 9 (Monitoring Officer)

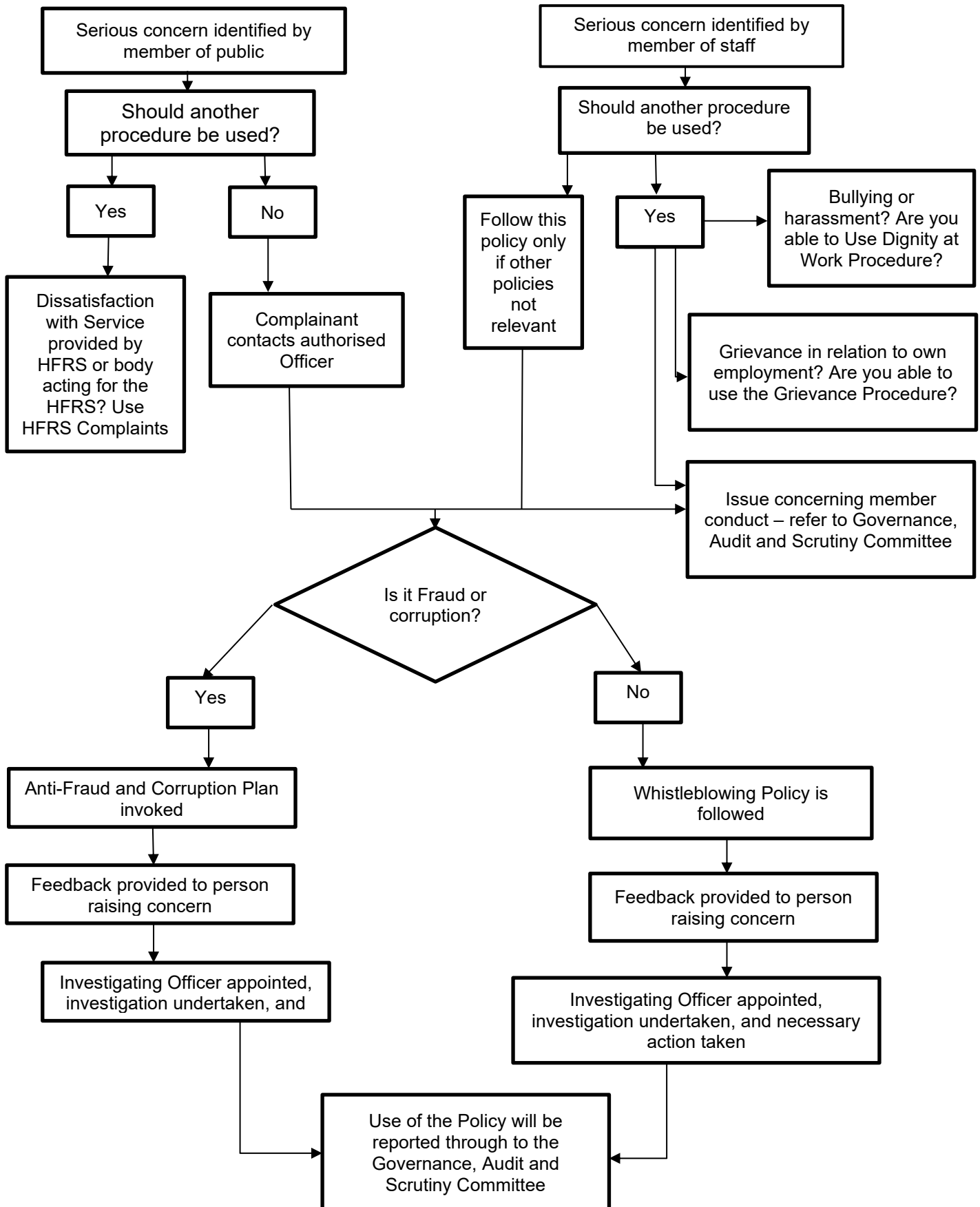
The Monitoring Officer
Humberside Fire Authority
Fire and Rescue Service Headquarters
Summergroves Way
Kingston upon Hull
HU4 7BB

For person 10 (Head of Internal Audit)

TIAA
Artillery House
Fort Fareham
Newgate Lane
Fareham
PO14 1AH

T. 0845 300 3333
E. enquiries@tiaa.co.uk

APPENDIX B - WHISTLEBLOWING POLICY – FLOW CHART



APPENDIX C

CHECKLIST OF DO'S AND DON'TS

Do's

- (a) Make dated notes of your concerns and retain them.
- (b) Think about the risks and outcomes before you act.
- (c) Follow the guidance provided and contact the appropriate officer.
- (d) Deal with the matter promptly if you feel your concerns are warranted

Don' t

- (a) Do nothing.
- (b) Be afraid to raise your concerns.
- (c) Approach or accuse any individuals directly.
- (d) Try to investigate the matter yourself.
- (e) Use a Whistleblowing procedure to pursue a personal grievance.

APPENDIX D

PART B – WHISTLEBLOWING PROCEDURE

Handling a Disclosure under the Whistleblowing Policy

1. DISCLOSURE

The disclosure must be made in accordance with the Whistleblowing Policy.

The Policy sets out to whom disclosure should be made. Please refer to the Policy and act accordingly.

2. WHAT WILL HAPPEN UPON DISCLOSURE?

The Authorised Officer will:

- a. Acknowledge receipt in writing within 10 working days;
- b. Make a record of the details of any oral disclosure and confirm these in writing to the Complainant within 10 working days;
- c. The Authorised Officer will normally consult with a further Authorised Officer and determine whether:
 - o The disclosure should be investigated by an Investigating Officer or Internal Audit;
 - o The disclosure should be progressed under a different HFRS procedure;
 - o The disclosure is of such seriousness to refer to the Police;
 - o The disclosure should be referred to External Audit;
 - o The disclosure should be the subject of an inquiry;
 - o The disclosure is in accordance with the Policy;
 - o The disclosure can be resolved without investigation;
 - o The disclosure can be dismissed upon substantive grounds, for example the inability to investigate.

3. INVESTIGATING OFFICER

Subject to paragraph 2(c), the Authorised Officer will identify an appropriate person (the Investigating Officer) to carry out any investigation, according to the nature of the issue. This will normally be a member of the Internal Audit Service.

Where, however, the Authorised Officer considers that the suspected fraud is of such seriousness to warrant referral to the Police, then an Investigating Officer may not be appointed.

4. ROLE OF THE INVESTIGATING OFFICER

The Investigating Officer will:

- Hold a formal meeting with the Complainant to discuss the disclosure;
- Arrange interviews with relevant witnesses
- Ensure the Complainant and any witnesses are given the option to be accompanied by a representative/colleague at any meeting
- Establish the facts/obtain statements/collect documentary evidence
- Maintain detailed records of the investigation process
- Report findings in writing to the Authorised Officer
(For complaints involving the Chief Fire Officer & Chief Executive the report will be to the Chairperson of the Humberside Fire Authority)
- Make any recommendations for action
- Act as a witness at any subsequent disciplinary hearing if required

The Investigating Officer will confirm in writing to the Complainant:

- How the matter will be dealt with
- The names of any other investigating officers
- An estimate of the timescale for responding to the concerns raised
- Whether the complainant will be required to attend an investigatory interview and the right to be accompanied by a trade union representative or work colleague
- Any further information or evidence that the discloser is required to provide
- Details of employee support mechanisms and where further advice on the procedure can be obtained

5. WITNESSES

Where the investigation involves interviews with any witnesses, it will be the responsibility of the Investigating Officer to write to them confirming details of:

- The allegations under investigation
- The procedure under which the investigation will be conducted
- The right to be accompanied by a trade union representative or colleague at any investigation interview
- Details of employee support mechanisms

Action	Timescale	By Whom
Written acknowledgement of disclosure	10 working days	Authorised Officer
Notice to attend investigation interview	At least 5 working days	Investigating Officer
Investigation interviews	Within 20 working days of receipt of complaint	Investigating Officer
Report of Findings/ Communicate outcome to complainant	30 working days of receipt of complaint	Investigating Officer

Whilst the Investigating Officer will need to adhere to the timescales indicated, the nature of some serious concerns may require the investigation to take longer than a month. Some matters can be dealt with more speedily. The Complainant will be kept informed as to progress.

6. DEALING WITH THE OUTCOME OF THE INVESTIGATION

Misconduct

Where the investigation concludes that there is a case of misconduct to answer against an employee, then the Conduct and Performance Procedure shall be invoked.

If the disclosure is found to be malicious and not in good faith, then the Investigating Officer may recommend that the Conduct and Performance Procedure be invoked against the Complainant.

If the case is groundless

If it is decided that the disclosure was groundless, the Investigating Officer will explain this to the person who made the disclosure.

Governance, Audit and Scrutiny Committee

A summary of the findings of all investigations under this process will be reported to the Committee.

Communicating the Outcome

The aim of this Policy is to assure employees that their concerns are properly addressed. The Authorised Officer will inform the person who made the disclosure of the outcome of the investigation, any action taken and their right of appeal.

In addition, actions arising from a Whistleblowing investigation will be made available to all staff in order to further promote and build trust and confidence in the process. Such information will not identify the person who made the disclosure, or the employee/s concerned.

7. SUPPORT DURING AND AFTER AN INVESTIGATION

Support

Where necessary the Humberside Fire Authority will provide support, counselling or mediation to any person affected by an investigation in order to ensure normal working relationships are resumed as effectively as possible.

Appeal

If the person who made the disclosure is dissatisfied with investigations outcome, they may request that the Authorised Officer review the findings. This request must be in writing within 10 working days of the notification of the Findings being published. The Authorised Officer will consider the request and respond in writing within 10 working days, setting out whether or not sufficient grounds exist for the disclosure to be investigated further.

NOTE:

Nothing shall prevent the person concerned from making representations to the External Auditors (a prescribed 'person' under the Public Interest Disclosure Act).

The Policy sets out the contact details for ease of reference.

EQUALITY, DIVERSITY AND INCLUSION – EQUALITY IMPACT ANALYSIS (EIA) UPDATE

1. SUMMARY

- 1.1 This report describes the policy, paperwork and systems that are in place to support the production of Equality Impact Analysis (EIAs) within HFRS, and it provides an update to the findings from the recent His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection report and the Internal Audit review conducted in August 2022 and its subsequent recommendations.

2. MATTER FOR CONSIDERATION

- 2.1 The Committee may wish to endorse the Service's commitment to and continuing journey of improvement of Equality Impact Analyses under the Public Sector Equality Duty.

3. BACKGROUND

- 3.1 In early 2020 the National Fire Chiefs Council (NFCC) commissioned McKenzie's LLP to deliver Equality Impact Analysis (EIA) awareness training to services throughout the country. Following the training the NFCC launched a standardised best practice template, a 5-step process and a supporting toolkit, with the aim of the new format being adopted to standardise the approach to EIA across the sector.
- 3.2 In the same year Organisational Development (OD) undertook a review of all completed EIAs and recommended to the Strategic Leadership Team (SLT) that the Service adopt the NFCC 5 step process and the toolkit/form. Following SLT approval comprehensive training took place during 2021 delivered by McKenzie's LLP (see 'Training Slides' as part of the Supporting Papers). This training was for Station Managers and Group Managers and equivalent green book staff (Heads of Function and Grade 11/12). 60 out of a target audience of 64 staff attended the training. Every District and Function was represented.
- 3.3 The Equality Impact Analysis policy (available on the Authority's [website](#) and attached at Appendix 1) has been consulted upon, approved and published. This is supported by policy delivery guidance (see Appendix 2), which along with the Policy, were made available for trained EIA staff, and also made accessible to all staff via the Staff Portal (on the OD SharePoint page).

4. REPORT DETAIL

- 4.1 The purpose and production of EIAs was clearly detailed in the bespoke training and is a requirement by under the Act Public Sector Equality Duty (April 2011), as part of the Equality Act 2010. One component is for EIA information to detail the effect of policies and activities on employees and service users. The training, EIA Policy and EIA Policy Delivery Guidance details when an EIA is required:
- Service Policies
 - Projects and Project PIDs
 - Access (to sites, services etc)
 - SLT decision papers
 - Equality data/information (monitoring and reports)
 - Proportionality (risk of discrimination vs legitimate reasons and objective justification of/for the activity)

- 4.2 EIAs should always be considered in relation to the above, however the training also described the process of initial assessment and gave examples of where an EIA was not required. Any decisions (positive, negative, mitigation and actions) are recorded on the EIA. It is the responsibility of each individual EIA author to undertake EIAs in their own functional areas. They are also accountable for sending their completed EIAs to the Organisational Development (OD) Team for publication and they are accountable for undertaking any mitigation actions they have identified.
- 4.3 OD are responsible for the publication of submitted EIAs, currently available on the Staff Portal,) the provision of EIA training and the review of the policy, guidance and paperwork. We have an EIA action monitoring system that alerts EIA authors of actions requiring completion. We will be adding these actions to the relevant PSED which is further monitored through the Service Equality, Diversity and Inclusion (EDI) Steering Group and outcomes (including case studies and learning) are reported on an annual basis through the EDI Annual report which goes to SLT and the Fire Authority for approval. We also undertake an annual EIA review of completed EIAs. We will use this annual report to produce case studies/learning of good EIAs that can then be used as a resource for EIA authors, the first of which is currently in production.

Internal Audit Review & HMICFRS Inspection Findings

- 4.4 An internal audit was conducted in August 2022 – an assurance review of EIAs, and it was a key line of enquiry on the recent HMICFRS inspection. The learning and any recommendations from both these inspections are included in the current Service Improvement Plan (SIP) to be actioned and monitored accordingly.
- 4.5 A current position statement of progress against these recommendations and learning is as follows:

HMICFRS Area for improvement:

“The service should make sure it has robust processes in place to undertake equality impact analysis and review any actions agreed as a result.”

HMICFRS Report Context:

“The equality impact analysis process is not embedded across the service. The service has an equality impact analysis policy, which details its responsibilities and the governance processes in place to monitor and review how this is carried out throughout the service. But some policies and documents we reviewed did not have any analysis associated with them. The service should do more to make sure that all its projects and policies are subject to equality impact analysis.”

Progress to date

- 4.6 The number of completed and published EIAs for 2021/22 is a total of 108 as at 31/12/2022. This is a substantial increase from previous years, although the Service acknowledges further improvements are required for consistency and deficits such as major projects and activities. To assist with this OD and Corporate Assurance are finalising a Service wide EIA that will cover an analyses of our 4 key responsibilities of Fire and Rescue Services Act 2004 which are:
- Extinguishing fires in their area
 - Protecting life and property in the event of fires in their area
 - Rescuing and protecting people in the event of a road traffic collision and
 - Rescuing and protecting people in the event of other emergencies
- 4.7 This will identify activities/areas of work that require further EIAs to be produced and this Service EIA will be shared at Tactical Leadership Team (TLT) to nominate relevant function EIA authors to conduct the required EIAs. The community and workforce data

contained in the Service EIA will assist EIA authors in the completion of these and other EIAs.

Internal Audit (Assurance) - Equality Impact Analysis

- 4.8 The internal Audit provided a Reasonable Assurance Rating with 2 important recommendations:

Recommendation 1 (P2 Rating): The importance be reiterated of providing copies of EIAs to OD for review, analysis and monitoring, so that the Service can be assured that it is effectively undertaking its statutory duties in this area.	Progress to date: All Heads of Function have been notified and EIA identification and completions are included in the PSED action plan. This has been strengthened by the EIA work flow monitoring system that notifies EIA authors of outstanding actions to be completed.
Recommendation 2 (P2 Rating): Information, guidance and good practice be disseminated to demonstrate the full range of circumstances when an EIA should be undertaken, to ensure that these are completed according to the approved policy guidance	Progress to date: As demonstrated the Policy, Policy Guidance and Training clearly identifies when an EIA should be undertaken. Further good practice through case studies of good EIAs will be produced on an annual basis, the first of which is currently being produced. This will act as a good practice information for EIA authors.

5. EQUALITY IMPLICATIONS

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

- 6.1 The Committee may wish to endorse the Service's commitment to and continuing journey of improvement of Equality Impact Analyses under the Public Sector Equality Duty.

Sam O'Connor
Head of Organisational Development

Officer Contact

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Background Papers

None

Glossary/Abbreviations

EIA	Equality Impact Analysis
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire and Rescue Services
NFCC	National Fire Chiefs Council
OD	Organisational Development
PSED	Public Sector Equality Duty
SIP	Service Improvement Plan
SLT	Strategic Leadership Team
TLT	Tactical Leadership Team



HUMBERSIDE FIRE AND RESCUE SERVICE

People & Development

Equality Impact Analysis (EIA) Policy

Owner	Executive Director of People and Development
Responsible Person	Head of Organisational Development
Date Written	July 2021
Date of Last Review	July 2021
Date of next review	July 2023



What we must
do well



How we support our
communities



We value and support
the people we employ



We efficiently manage
the Service

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1. INTRODUCTION

Humberside Fire and Rescue Service (HFRS) aims to continuously improve the standards of service they provide to the communities it serves. The Service recognises the importance of and are committed to, promoting equality and inclusion in the provision of their services and to their employees. HFRS is committed to encouraging equality and diversity amongst their workforce and to eliminate unlawful discrimination. The Service aims for the workforce to be truly representative of the communities it serves and for every employee to feel respected and be able to give their best.

All public sector bodies in the UK must, by law, pay due regard to equality in all they do. HFRS does this by our managers undertaking and implementing Equality Impact Analysis (EIA) for significant areas of work. Undertaking an EIA assists managers in identifying any equality issues, make changes and initiate actions where adverse impacts are identified. By carrying out EIA's the Service can demonstrate how it is meeting its legal duties in regard to the Public Sector Equality Duty (PSED) and improve services to all our communities.

Core Code of Ethics

HFRS has adopted the Core Code of Ethics for Fire and Rescue Services. The Service is committed to the ethical principles of the Code and strives to apply them in all we do, therefore, those principles are reflected in this Policy.

National Guidance

Any National Guidance which has been adopted by HFRS, will be reflected in this Policy.

2. EQUALITY AND INCLUSION

HFRS has a legal responsibility under the Equality Act 2010, and a commitment, to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

3. AIM AND OBJECTIVES

The aim of the policy is to demonstrate how HFRS will assess the impacts on staff and/or service users relating to the equality implications of significant activities which the Service undertakes, such as policies, process, project and decisions. Through the completion of Equality Impact Analyses managers will be able to identify adverse impacts or breaches of the Equality Act 2010 and identify actions to remove or mitigate these impacts.

The objectives of the policy are.

- To assist the Service in adopting and embedding the National Fire Chief's Council (NFCC) Equality Impact Analysis (EIA) approach and template as a detailed assessment tool.
- To set out the responsibilities of managers who complete EIA's and the senior managers who sign them off.
- To outline the governance process in place to monitor and review the completion of EIA's throughout the Service.
- To provide evidence and assurance to the Strategic Leadership Team (SLT) and the Humberside Fire Authority (HFA) that the Service is paying due regard to the PSED.

4. ASSOCIATED DOCUMENTS

- **Equality Impact Analysis**

An EIA is not required for an EIA policy

- **Legal References**

- Equality Act 2010
- Public Sector Equality Duty – April 2011
- National Guidance
 - NFCC Equality Impact Analysis (EIA) approach and template
- A DPIA is not required for this policy
- [Equality Impact Analysis Policy Delivery Guidance](#)
- [Equality, Diversity and Inclusion Handbook](#)

5. BACKGROUND

During May/June 2021 Organisational Development (OD) carried out a review of EIA's completed across the organisation between 2016 and 2021. The purpose of the review was to assess the quality of EIA's and identify common themes and/or gaps in understanding and application.

Whilst there were deemed to be pockets of good practice, the review identified areas for improvement to ensure that robust EIA's are consistently carried out which are fit for purpose and demonstrate the Service's due regard to the PSED.

6. EQUALITY IMPACT ANALYSIS (EIA)

An Equality Impact Analysis (EIA) is a tool used by organisations to assess the risk of inequalities to people who have 'protected characteristics', for example, race, sex and disability. Done well, a robust EIA is recognised in law as evidence that an organisation has fulfilled its equality duties.

HFRS has adopted the NFCC EIA approach and template. The 5-stage approach and template provides a way for managers to systematically assess the effects that a policy, process, project or decision is likely to have on the Service's workforce and the community it serves, whilst also helping to promote and improve jobs and the services HFRS provides.

EIA's ensure that decisions taken are based on evidence by providing a clear structured process to consider, collect, assess and present the relevant information. EIA's also make decision-making a more transparent process which helps to inform decision makers and engender trust.

The NFCC's 5-stage approach to EIA's is as follows.

- Define the aim of the activity
- Assess the risks of direct or indirect discrimination using the screening tool
- Accessibility considerations
- Profiling Information – equality data
- Full EIA and supporting action plan

Further details on each of the 5 stages can be found in the [EIA Policy Delivery Guidance](#).

7. WHEN TO UNDERTAKE AN EIA

An EIA must be completed prior to the implementation of a policy, process, project, decision or area of work which will have a significant impact on our staff or communities.

An EIA must be completed for all activities put before SLT or the HFA for consideration.

8. WHO IS RESPONSIBLE FOR COMPLETING EIA'S

EIA's should be completed by the responsible middle manager (SM/Grade 11/12) or above. The supporting action plan must be signed off by the relevant GM/Head of Function (HoF), Director or Chief Executive. Middle and senior managers who have completed the EIA training are required to lead on EIA's for their given section/function.

9. REPORTING PROCESS

HoF are required to report on the progress of EIA's and associated action plans through the Equality, Diversity and Inclusion (EDI) Steering Group and at relevant performance meetings. Progress will also be recorded within the PSED Action Plan, updated quarterly.

10. MONITORING AND REVIEW

Managers who have completed the EIA training will provide a peer review function to support fellow managers in completing EIA's, utilising supporting documentation in the EIA toolkit, where necessary. Additional support will also be available through the Human Resources Service Partners (HRSP's) and Organisational Development (OD) managers.

Completed EIA's and supporting action plans will be published in the EIA repository on SharePoint. OD will conduct an annual review of the EIA's being conducted and published; the results of which will be presented to the EDI Steering Group and SLT.

11. FURTHER GUIDANCE

An [EIA Policy Delivery Guidance](#) document supports this policy. Additional guidance and supporting documentation is available to support managers when conducting EIA's and is available on the People and Development SharePoint site under Equality Impact Analysis [here](#).

**If you require any further guidance in relation to this policy,
please contact Organisational Development.**



HUMBERSIDE FIRE AND RESCUE SERVICE

People & Development

Equality Impact Analysis (EIA)

Policy Delivery Guidance

Owner	Director of People & Development
Responsible Person	Head of People & Development
Date Written	August 2021
Date of Last Review	August 2021
Date of next review	August 2023



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2. Equality And Inclusion
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8. Further Guidance

1. INTRODUCTION

All public sector bodies in the UK must, by law, pay due regard to equality in all they do. Humberside Fire and Rescue Service (HFRS) does this by our managers undertaking and implementing Equality Impact Analyses (EIA) for significant areas of work. Undertaking an EIA assists managers in identifying any equality issues and make changes and initiate actions where adverse impacts are identified. By carrying out EIA's the Service can demonstrate how it is meeting its legal duties in regard to the Public Sector Equality Duty (PSED) and improve services to all our communities.

2. EQUALITY & INCLUSION

HFRS has a legal responsibility under the Equality Act 2010, and a commitment, to ensure it does not discriminate either directly or indirectly in any of its functions and services nor in its treatment of staff, in relation to race, sex, disability, sexual orientation, age, pregnancy and maternity, religion and belief, gender reassignment or marriage and civil partnership. It also has a duty to make reasonable adjustments for disabled applicants, employees and service users.

3. ASSOCIATED DOCUMENTS

- Legal References
 - Equality Act 2010
 - Public Sector Equality Duty – April 2011
- National Guidance
 - NFCC Equality Impact Analysis (EIA) 5-stage approach and template
- [Equality Impact Analysis Policy](#)

4. NFCC 5-STAGE APPROACH TO EIA

HFRS have adopted the NFCC's 5-stage approach to EIA's. Each stage of the approach is set out as follows.

- Define the aim of the activity
- Assess the risks of direct or indirect discrimination using the screening tool
- Accessibility considerations
- Profiling Information – equality data
- Full EIA and supporting action plan

Define the aim of the activity

Begin by establishing the aim or purpose of the activity in question. Consider if there is any discrimination which is legitimate due to the genuine aims of the activity and provide objective justification. Consider what the overall purpose of the area of work being undertaken is.

Assess the risks

Using the HFRS EIA Initial Screening Tool, consider the risks of direct or indirect discrimination relating to the activity being assessed. Direct discrimination is legally defined as where people are treated less favourably on the grounds of a protected characteristic. Whereas, indirect discrimination occurs when an activity, which may appear to be neutral, disproportionately impacts on people (or group of people) who share a protected characteristic.

Should an adverse impact be identified during the assessment of risk that cannot be fully mitigated and may have a significant impact on people (staff, service users or communities) then completing managers should escalate this to a senior manager for a decision on how to proceed.

Further information and examples of case law can be found in the [EDI Handbook](#).

Accessibility considerations

Consider how accessible the activity will be for individuals or groups of people. Identify what practical adjustments could be put in place, which are both reasonable and affordable, to allow equality of access.

Profiling Information

Robust equality data is key to conducting an EIA and should comprise of three data sets; consultation, profiling and outcomes. Information which has been collected previously, such as staff surveys or incident data, can be used as consultation data. It is good practice to collect equality data from at least 4 of the 9 protected characteristics; race, sex, disability and age to ensure that profiling is meaningful. An EIA should also show how an activity is currently affecting or could affect employees by profile at every stage of the employment lifecycle.

Full EIA and action plan

A toolbox of supporting resources will be made available to managers to assist on the completion of a full EIA and action plan, which includes; a best practice checklist, people impact prompts, smart questions, key phrases and example extracts. The NFCC EIA template adopted by HFRS must be used.

- [Equality Impact Analysis Template](#)

5. WHEN TO UNDERTAKE AN EIA

An EIA must be carried out on every activity, policy, process, project or decision. By following the 5 stage approach, the likely effects of the proposal on the Service's workforce and the community it serves can be identified and assessed. An EIA should also be undertaken on any sizeable area of work which has a significant impact on people (staff or service users/communities).

An EIA must be completed for all activities which are considered by either the Strategic Leadership Team (SLT) or Humberside Fire Authority (HFA). This is to provide evidence and assurance that the Service is paying due regard to the PSED.

In order to demonstrate due regard to the PSED an EIA must be completed prior to implementing a policy, process or area of work. This requires a conscious approach to EIA (Brown Principles, 2008). An EIA should not be conducted retrospectively of a decision being made as this will be a breach and will not comply with the duty.

6. ROLES AND RESPONSIBILITIES/WHO IS RESPONSIBLE FOR COMPLETING AN EIA

Based on the scope of the activity, the EIA action plan must be signed off and monitored by the relevant GM/Head of Function, Director or Chief Executive.

Managers who have completed the EIA training provided by the Service's external provider are expected to lead on the completion of EIA's for their section/function/department.

7. REPORTING PROCESS

Heads of Function (HoF) are required to report on the progress of EIA's and associated action plans at the Equality, Diversity and Inclusion (EDI) Steering Group which takes place every two months and within directorate/district performance meetings.

HoF will also be required to record progress and provide a narrative in the PSED Action Plan which is updated quarterly.

8. MONITORING AND REVIEW

Managers who have completed the EIA training provided by HFRS through McKenzie's LLP will provide a peer review function to support managers conducting EIA's. The peer review process will be undertaken by utilising the EIA best practice checklist and other supporting documents made available by the provider, which includes the initial screening tool and the smart questions and EIA prompts handouts.

Additional support will also be available through the HR Service Partners (HRSP's) and Organisational Development (OD) managers, until such a time that managers are confident in carrying out EIA's.

Completed EIA's which have been signed off by the responsible senior manager must be sent to OD for publication in the EIA repository on SharePoint. OD are not responsible for the quality of the EIA's which are published. This is the responsibility of the senior manager who signs off the EIA and the associated action plan.

OD will carry out an annual review of the quality and quantity of EIA's being conducted and published. The results of which will be presented to the EDI Steering Group and members of the Strategic Leadership Team (SLT). The annual review will assess the

effectiveness of the EIA policy and the processes in place to provide assurance to SLT and Elected Members that the Service is meeting its legal duties.

9. FURTHER GUIDANCE

Additional guidance and supporting documentation is available to support managers when conducting EIA's and is available on the People and Development SharePoint site under Equality Impact Analysis [here](#).

If you require any further guidance in relation to this Policy Delivery Guidance, please contact Organisational Development

<p>Governance, Audit and Scrutiny Committee 25 January 2023</p>	<p>Report by the Monitoring Officer/Secretary</p>
<p style="text-align: center;">GAS COMMITTEE SCRUTINY PROGRAMME 2022/23</p> <p style="text-align: center;">REPORT EXECUTIVE SUMMARY</p> <p>This paper summarises the Governance, Audit and Scrutiny Committee's Scrutiny Programme 2022/23. Each year, the Committee will programme six specific, defined scrutiny items complete with scopes in order that relevant officers can focus their reports. Appendix 1 to this report will serve as a point of reference for report-writers and as a 'living document' during the year for the Committee as it considers the scopes for its scrutiny items.</p>	

RECOMMENDATIONS

1. That Members consider and approve the Scrutiny Programme 2022/23.

PUBLIC SCRUTINY PROCESS

2. Public scrutiny is a corporate process undertaken by the GAS Committee, appointed by the Fire Authority for its breadth of professional experience.
3. Five areas for scrutiny were identified by the Committee for its 2022/23 programme:
 - Procurement
 - Equality, Diversity and Inclusion - Equality Impact Analysis
 - Fire Standards
 - Emergency Response Business Continuity
 - General Data Protection Regulation

STRATEGIC PLAN COMPATIBILITY

6. This paper supports the achievement of Strategic Plan 2021-24 through the provision of independent scrutiny of activity.

FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

7. Independent scrutiny contributes towards efficiency review activity.

LEGAL IMPLICATIONS

8. None directly arising.

EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

9. None directly arising.

CORPORATE RISK MANAGEMENT IMPLICATIONS

10. Scrutiny of performance provides an assurance that arising risks are being mitigated.

HEALTH AND SAFETY IMPLICATIONS

11. None directly arising.

COMMUNICATION ACTIONS ARISING

12. GAS Committee papers are publicly available via the HFRS Website.

DETAILS OF CONSULTATION AND/OR COLLABORATION

13. SLT regarding scrutiny topics.

RECOMMENDATIONS RESTATED

14. That Members consider and approve the Scrutiny Programme 2022/23.

Officer Contact: Rob Close ☎ 01482 393899
Committee Manager

Lisa Nicholson ☎ 01482 563100
Secretary/Monitoring Officer

Humberside Fire & Rescue Service
Summergroves Way
Kingston upon Hull

SC
June 2022

GAS Committee Scrutiny Programme 2022/23

Meeting Date	Responsible Officer	Item and Scope
4 July 2022	Director of Service Improvement	Fire Standards <ul style="list-style-type: none"> • Origin of fire standards. • Current fire standards. • Likely future fire standards. • Impact of fire standards on service delivery and quality. • Timeliness of adoption of new fire standards. • Impact on policy and strategy (particularly the Service Improvement Plan, Strategic Risk Register and Community Risk Management Plan). • Embedding changes introduced by fire standards (including reference to training and examples of the process of embedding fire standards). • Reporting on performance in relation to fire standards. • Assurance for Members around adoption and performance in relation to fire standards. • Impact of major incidents on fire standards.
5 September 2022	Director Emergency Response	Emergency Response Business Continuity Deferred for future programming <ul style="list-style-type: none"> • Business continuity arrangements (including crews and control). • Role of the East Coast Control Room. • Planning for industrial action. • The right to strike in the light of State of Fire and Rescue recommendations. • Impact of the White Paper. • Arrangements with the Fire Brigade Union (including reference to planning, co-production and the Joint Consultative Committee). • Arrangements with partner organisations. • Training for staff and volunteers.

01 December 2022	Executive Director of Finance/Section 151 Officer & Head of Finance	Procurement <ul style="list-style-type: none"> • Assurance around compliance, ethics and value for money. • Calculation of value for money. • Environmental and climate considerations. • Safeguarding considerations and ethical requirements in relation to contractors. • Prioritisation of local procurement and weighting in the procurement process (with particular reference to capital projects). • Joint procurement - how it has worked in the past and impacts on ethics and standards. • Research and development procurement. • Potential standardisation of procurement nationally and the impact of guidance like the Fire Standards. Revenue expenditure compared to capital expenditure.
23 January 2023	Executive Director of People and Development	Equality, Diversity and Inclusion - Equality Impact Analysis <ul style="list-style-type: none"> • Criteria for the use/requirement of Equality Impact Analyses (EIA) (including the relevant policies as background papers). • Training for managers/writers (with particular reference to the decision not to undertake an EIA). • Publication of EIA. • Quality assurance of EIAs. • Impact of EIAs on decisions and how they are followed up. • Learning from individual EIA outcomes.
20 February 2023	Director of Service Improvement	General Data Protection Regulation <ul style="list-style-type: none"> • State of GDPR in the Service in relation to action plan developed with East Riding of Yorkshire Council. • Assurance for Members that the Service is compliant with GDPR. • Awareness of GDPR across the Service (including training). • Key risks and vulnerabilities. • Collecting, processing and storing of data. • Response standards in relation to freedom of information and subject access requests. • Controls on devices and use of data. • Reporting of GDPR breaches and learning from breaches (including a summary of the nature of breaches and any identified patterns).

3 April 2023	TBC	Topic to be decided following the publication of the HMICFRS inspection report in summer 2022.
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Deferred for future programming

Director Emergency Response	Emergency Response Business Continuity <ul style="list-style-type: none"> • Business continuity arrangements (including crews and control). • Role of the East Coast Control Room. • Planning for industrial action. • The right to strike in the light of State of Fire and Rescue recommendations. • Impact of the White Paper. • Arrangements with the Fire Brigade Union (including reference to planning, co-production and the Joint Consultative Committee). • Arrangements with partner organisations. • Training for staff and volunteers.
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