

MINUTES – Part A
POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX and
ESSEX COUNTY FIRE AND RESCUE SERVICE
FIRE AUDIT COMMITTEE

22nd September 2023, 13:00pm to 15:00pm
via Microsoft Teams and in person at Kelvedon Park (GF01)

Members

Sonya Edwards (SE)	Audit Committee Member
Simon Faraway (SF)	Audit Committee Member
Kashyap Pandya (KP)	Audit Committee Member
Julie Parker (JP)	Audit Committee Member (Chair)

Attendees

Roger Hirst (RH)	Police, Fire and Crime Commissioner
Pippa Brent-Isherwood (PBI)	Chief Executive & Monitoring Officer, PFCC's office
Janet Perry (JPe)	Chief Financial Officer and Strategic Head of Performance and Resources, PFCC's office
Jeremy White (JW)	Finance Manager, PFCC's office
Rick Hylton (RH _y)	Chief Fire Officer and Chief Executive
Neil Cross (NC)	Chief Financial Officer
Karl Edwards (KE)	Director of Corporate Services
Austin Page (AP)	Finance and Compliance Manager
Zoe Hibbert (ZH)	Manager, RSM
Brooke Knight	Minutes, PFCC's office

Apologies

Parris Williams (PW)	Grant Thornton
Joanne Brown (JB)	Grant Thornton
Dan Harris (DH)	Partner and Head of Internal Audit, RSM

1 Apologies for Absence

1.1 The apologies were noted as above.

2 Declarations of Interest

2.1 JP confirmed her association with the LGA and PSAA.

3 Minutes of the last meetings and matters arising

- 3.1 JP confirmed her association with the LGA and PSAA should have been noted. With this amendment the minutes were approved. There were no matters arising.

4 Action Log

- 05/22 Review of the use of personal email accounts
Teams channel invites have been issued to all committee members. JP and KP to remain using emailed papers until they are comfortable on the Teams channel.
Remains open.
- 10/23 Work Plan
Work plan amended.
Closed.
- 11/23 Audit Report - GDPR Training
Long term sickness is around 3% and roughly 20 new starters per month (equating to around 1%) - therefore a target of 95/96% is reasonable.
Closed.
- 12/23 FRS Risk Register
The risk wording has been updated to reflect the suggested changes.
Closed.
- 13/23 Approval of papers for publication
Now included in the agenda.
Closed.

5 Work Plan for 2023 and 2024

- 5.1 JW presented the Work Plan. There was no change to the Work Plan for 2023. 2024 is a duplicate of 2023.
- Action: 14/23**
NC to present a briefing on medium term financial planning in March 2024.
- Action: 15/23**
KE to present a briefing on the use, storage, sharing and protection of data to the Committee in June 2024.

6 Internal and External Audit Report and Tracker

- 6.1 AP presented the report. The report has now been updated to show external audit recommendations. Highlights of the report show 20 actions tracked in total. One action has been added from the Efficiency and Cost Saving Audit. Two audits have been completed this period:
- The On-Call Payments / Processes report delivered partial assurance.
 - The Service's Actions Post Grenfell report delivered reasonable assurance.

The Information Governance Team's data protection audit actions review provided adequate assurance of the systems and processes in place. This is an improvement from limited assurance in the last review. AP said this was a huge achievement for the team though there is still work to do.

- 6.2 The three completed recommendations in the period related to financial management codes, emergency response driving and procurement actions.
- 6.3 Regarding overdue recommendations, all actions are reviewed at the Continuous Improvement Board and escalated as required.
- 6.4 Brief discussion took place on business continuity plans and the confidence of these being produced. AP narrated business continuity department plans are in place which will be dealing with key suppliers initially.

7 Review of Internal Audit Progress Reports

- 7.1 ZH presented the report and updated on the key changes. Some audits have been switched around at a request from management to allow for the new finance system implementation to progress. The Culture Audit was brought forward from October and commenced in August 2023. SF noted KPIs are under control.
- 7.2 ZH updated on the Service Actions Post Grenfell Tower and Manchester Arena audit report which gave reasonable assurance. The service has developed actions and established a framework to monitor progress to address gaps identified against both inquiries, as well as considering how existing compliance can be evidenced where no gaps has been identified. Several improvements can be made to enhance how the recommendations are implemented in the service.
- 7.3 ZH updated on the Key Financial Controls - On-call Payments / Processes audit report which gave partial assurance. There are well designed controls in place for in-built systems rules on CIVICA, whereby the system automatically rounds time entries to the relevant increments, depending on the activity for on-call activities claimed for. ZH noted several areas of weakness in relation to the comprehensiveness of available guidance, and lack of clarity in expectations of hours to be claimed for across two pump stations. Lastly a lack of control in processes surrounding back pay which resulted in the approval of £16k in pay to Halstead station for on-call firefighters. KP raised concerns around uncertainty of the scale of the issues across the organisation. ZH confirmed data analytics have taken place across all the stations and that is what the anomaly picked out.

8 External Audit

- 8.1 The report was noted as there were no GT representatives to present it. RH confirmed he has a follow up call with the auditors to discuss next steps.

Action: 16/23

RH to raise with GT lack of attendance at the meeting.

JP noted the audit is scheduled not be completed for 2022/23 until January 2024. NC remarked that the Audit Plan referred to an October start date. This was not ideal as it created a lot of pressure around the implementation of the finance system. NC would have preferred the usual July start date and had informed GT of this.

Action: 17/23

NC to prepare a note for RH regarding the circumstances surrounding the delay in the audit for his discussion with GT.

9 Oversight of the Scheme of Governance

- 9.1 PBI gave updates on the report. The 2023 report has new sections around ensuring environmental sustainability and information governance. Otherwise, the report has the same layout and content as previous years. JP asked for an amendment to emphasise the precedence of PFCC governance over other governance in collaborative arrangements.

Action: 18/23

PBI to amend the Scheme of Governance Report to include reference to the precedence of PFCC governance over other governance in collaborative arrangements.

10 Risk Reports

- 10.1 KE presented the risk reports. There are 14 strategic risks, none of which are red. Since the last meeting the mobilising system has gone live and has moved the service a step forward with resilience and a much more stable platform. Data Breaches and Protection has now reduced to amber from red due to external assistance in creating a new SharePoint policy. A full presentation took place from the Cyber Security Manager, and feedback received gave reasonable assurance that measures in place are well protected.

11 Cultural Change Update

- 11.1 KE noted the launch of the code of ethics and the time taken at stations to reiterate the importance of the service's values, code of ethics and behaviors in the workplace. RH noted the cultural review report presented to the ethics and integrity sub-committee of the Police, Fire and Crime Panel.

12 Update if appropriate of any Fraud and Debtor write offs

- 12.1 None to report at this meeting.

13 Update on legal and regulatory matters if appropriate

- 13.1 NC noted that the procurement regulations are being updated and the team is fully up to speed with this. Proposals are in place for the external auditors to clear the PSAA backlog.

14 Single Tender Actions

- 14.1 NC noted the two single tender actions, a cleaning contract and an emergency repair to the roof at Southend Fire Station.
- 14.2 KE expanded on the cleaning contract. This related to a piece of national work that was published following a declaration by a fire toxicologist that there was a potential that contaminants would get onto PPE during exposure to any dwelling or field fire. Actions are now in place to prevent firefighters taking workwear home with them

and to fully determine the actual level of risk which will take 9-12 months to measure and review. In the meantime, a contract was procured to clean workwear safely on site. The Protecting Our People Board meeting will decide what actions are needed next.

15 Update on External Audit contract commencing with the Statement of Accounts Year Ending 31/03/24

- 15.1 JPe narrated the hard work that took place to source new auditors. A letter of intent has been received detailing the fees entailed. JPe noted that a meeting is to be set up with RH, BJH and RHy to discuss next steps and an auditor panel will take place after that.

Action: 19/23

JPe to discuss the audit proposal with the PFCC, Chief Constable and Chief Fire Officer and present the final proposal to the Auditor Panel.

16 Background Briefing

- 16.1 KE gave a briefing on Reinforced Autoclaved Aerated Concrete (RAAC). Assessments and surveys have taken place across the priority stations. No RAAC has been discovered. More intrusive surveys are required to be fully assured there is no RAAC causing safety concerns.
- 16.2 JP requested a list of background briefings from previous meetings to ensure new committee members are fully up to date with everything that has taken place.

Action: 20/23

JW to confirm what Background Briefings have taken place to date.

17 Approval of papers for publication

- 17.1 These were agreed as per the proposals on the agenda.

18 Any Other Business

- 18.1 The RSM Emergency Services News Briefing was noted.
- 18.2 Next meeting date: 8th December 2023 at 13:00
- 18.3 Confirmation of meeting dates for 2024:
Friday 22nd March
Friday 28th June
Friday 20th September (a change from the proposed date)
Friday 13th December
(all to take place 13:00 to 15:00)

There being no further matters arising, the meeting closed at 14:30pm