To: The Chair and Members of the Audit and Performance Review Committee (see below)

Roof: SS/SY/APR/May 2012

Date: 1 May 2012

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M. Pearson

CLERK TO THE AUTHORITY

SERVICE HEADQUARTERS

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AUDIT AND PERFORMANCE REVIEW COMMITTEE

(Devon and Somerset Fire and Rescue Authority)

Thursday 10 May 2012

A meeting of the Audit and Performance Review Committee will be held on the above date, commencing at 10:00 hours in Conference Room B in Somerset House, Service Headquarters to consider the following matters.

M. Pearson

Clerk to the Authority

AGENDA

1. Apologies

2. Minutes of the meeting held on 1 February 2012 attached (Page 1).

3. Items Requiring Urgent Attention

   Items which, in the opinion of the Chair, should be considered at the meeting as matters of urgency.

4. Declarations of Interest

   Members are asked to consider whether they have any personal/personal and prejudicial interests in items as set out on the agenda for this meeting and declare any such interests at this time. Please refer to the Note 2 at the end of this agenda for guidance on interests.
PART 1 – OPEN COMMITTEE

5. **Audit Commission Reports**

A representative of the Audit Commission will be present at the meeting to present the following items:

(a) **Audit Commission Progress**

Document page numbered and enclosed separately.

(b) **Audit Plan 2011/12**

Document page numbered and enclosed separately.

(c) **Value for Money (VFM) Conclusion - Initial Risk Assessment**

Document page numbered and enclosed separately.

6. **2011-12 Internal Audit Year End Report and Internal Audit Plan 2012-13**

Report of the Audit & Review Manager (APRC/12/3) attached (page 4).

7. **Devon and Somerset Fire and Rescue Service Performance Report: April 2011 to February 2012**

Report of the Deputy Chief Fire Officer (APRC/12/4) attached (page 19).

PART 2 – ITEMS WHICH MAY BE TAKEN IN THE ABSENCE OF THE PRESS AND PUBLIC

Nil

MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER

Membership:-

Councillors Dyke (Chair), Burridge-Clayton, Drean, Gribble, Mills, Radford and Way

**Substitute Members**

Members are reminded that, in accordance with Standing Order 36, the Clerk (or his representative) MUST be advised of any substitution prior to the start of the meeting.
1. ACCESS TO INFORMATION

Any person wishing to inspect any minutes, reports or lists of background papers relating to any item on this agenda should contact Sam Sharman on the telephone number shown at the top of this agenda.

2. DECLARATIONS OF INTERESTS BY MEMBERS

What Interests do I need to declare in a meeting?
As a first step you need to declare any personal interests you have in a matter. You will then need to decide if you have a prejudicial interest in a matter.

What is a personal interest?
You have a personal interest in a matter if it relates to any interests which you must register, as defined in Paragraph 8(1) of the Code.

You also have a personal interest in any matter likely to affect the well-being or financial position of:-
(a) you, members of your family, or people with whom you have a close association;
(b) any person/body who employs/has employed the persons referred to in (a) above, or any firm in which they are a partner or company of which they are a director;
(c) any person/body in whom the persons referred to in (a) above have a beneficial interest in a class of securities exceeding the nominal value of £25,000; or
(d) any body of which you are a Member or in a position of general control or management and which:-
    • you have been appointed or nominated to by the Authority; or
    • exercises functions of a public nature (e.g. a constituent authority; a Police Authority); or
    • is directed to charitable purposes; or
    • one of the principal purposes includes the influence of public opinion or policy (including any political party or trade union)

more than it would affect the majority of other people in the Authority's area.

Anything that could affect the quality of your life (or that of those persons/bodies listed in (b) to (d) above) either positively or negatively, is likely to affect your/their “well being”. If you (or any of those persons/bodies listed in (b) to (d) above) have the potential to gain or lose from a matter under consideration – to a greater extent than the majority of other people in the Authority's area - you should declare a personal interest.

What do I need to do if I have a personal interest in a matter?
Where you are aware of, or ought reasonably to be aware of, a personal interest in a matter you must declare it when you get to the item headed "Declarations of Interest" on the agenda, or otherwise as soon as the personal interest becomes apparent to you, UNLESS the matter relates to or is likely to affect:-
(a) any other body to which you were appointed or nominated by the Authority; or
(b) any other body exercising functions of a public nature (e.g. membership of a constituent authority; other Authority such as a Police Authority);

of which you are a Member or in a position of general control or management. In such cases, provided you do not have a prejudicial interest, you need only declare your personal interest if and when you speak on the matter.

Can I stay in a meeting if I have a personal interest?
You can still take part in the meeting and vote on the matter unless your personal interest is also a prejudicial interest.

What is a prejudicial interest?
Your personal interest will also be a prejudicial interest if all of the following conditions are met:-
(a) the matter is not covered by one of the following exemptions to prejudicial interests in relation to the following functions of the Authority:-
    • statutory sick pay (if you are receiving or entitled to this);
    • an allowance, payment or indemnity for members;
    • any ceremonial honour given to members;
What do I need to do if I have a prejudicial interest?
If you have a prejudicial interest in a matter being discussed at a meeting, you must declare that you have a prejudicial interest (and the nature of that interest) as soon as it becomes apparent to you. You should then leave the room unless members of the public are allowed to make representations, give evidence or answer questions about the matter by statutory right or otherwise. If that is the case, you can also attend the meeting for that purpose.

You must, however, leave the room immediately after you have finished speaking (or sooner if the meeting so decides) and you cannot remain in the public gallery to observe the vote on the matter. Additionally, you must not seek to improperly influence a decision in which you have a prejudicial interest.

What do I do if I require further guidance or clarification on declarations of interest?
If you feel you may have an interest in a matter that will need to be declared but require further guidance on this, please contact the Clerk to the Authority – preferably before the date of the meeting at which you may need to declare the interest. Similarly, please contact the Clerk if you require guidance/advice on any other aspect of the Code of Conduct.
AUDIT AND PERFORMANCE REVIEW COMMITTEE  
(Devon and Somerset Fire and Rescue Authority)  

1 February 2012

Present:-

Councillors Way (Vice Chair - in the Chair), Bakewell (vice Dyke), Burridge-Clayton, Drean, Mills and Radford.

Apologies:-

Councillors Dyke (Chair) and Gribble.

*APRC/22.  Minutes

RESOLVED that the Minutes of the meeting held on 17 November 2011 be signed as a correct record.

*APRC/23.  Declarations of Interest

Members of the Committee were asked to consider whether they had any personal/personal and prejudicial interests in items as set out on the agenda for this meeting and declare any such interests at this time.

No interests were declared.

*APRC/24.  Devon and Somerset Fire and Rescue Authority Performance Report: April to November 2011

The Committee received for information a report of the Deputy Chief Fire Officer (APRC/12/1) that set out the Service’s performance in April to November 2011, as measured against the targets set out within the Corporate Plan for 2011/12 to 2013/14.

The Committee was informed of the progress made against the targets with particular emphasis on areas where there had been a positive improvement or a decrease in performance in particular. In this regard, the following points were noted:

Measures 1 to 3 - Deaths, injuries and incidents which occurred as a result of fire in the places where people lived:

- In terms of measure 1, it was noted that there had been 4 deaths to November 2011. A downward trend was still being maintained, however.

- On measure 2, there had been 32 injuries recorded to November 2011, of these 25 were at accidental fires at places where people lived, lower than the same period in the 2 years previously. 7 of these were deliberate, however.

- There had been a 13% drop (672 fires as opposed to 775 the previous year) in the number of fires in places where people lived, although it was noted that the number of deaths was not dropping proportionately.
- The downward trend in respect of measures 2 & 3 was still being maintained which was very positive.

Measures 4 to 6 - Deaths, injuries and incidents which occurred as a result of fire in the places where people worked and visited:

- Measure 4 - The level of deaths arising as a result of fire in places where people worked and visited had remained fairly consistent at 4 or 5 a year since 2007/08. The 4 deaths to date in 2011/12 related to the road traffic collision (RTC) on the M5 in November 2011, however, it was yet to be confirmed if these were all attributable to fire rather than being impact related.

- The number of injuries arising as a result of the fires associated with the M5 RTC had yet to be confirmed and therefore the statistics showed a figure of 0.

- There was a decreasing trend since 2007/08 in respect of the number of fires where people worked or visited.

Reference was made at this point to the number of deliberate fires that had occurred in places where people lived as well as where they worked and visited. The Deputy Chief Fire Officer advised that work was being undertaken by the Service to reduce the number of deliberate fires. This would be reported at a future meeting for information.

Measures 7 and 8 - Occasions where response standards are met for first attendance at dwelling fires and RTCs:

- The Emergency Response Standards (ERS) was the subject of investigation by the Service Delivery Group as this had fallen from 74.14% in 2010/11 to 71.36% in 2011/12. Further information on this would be reported to the Committee in due course.

Measure 9 – community risk profiles had been prepared in preparation for the development of the Local Community Plans in 2012/13.

Measures 10 and 11 – these had not changed since the previous report to the Committee.

The Committee noted that the Service had also been undertaking a lot of work in respect of the number of vehicle accidents including both cars and appliances and that the number of accidents was decreasing at a quicker rate than the number of incidents. In 2011/12 to date, there had been only 27 accidents whilst proceeding to an incident compared to 61 in the same period in 2009/10 and 38 in 2010/11. Personal injuries had been reduced in addition with a 30% reduction over 3 years.

*APRC/25. **Audit and Review 2011/12: 3rd Quarter Progress Report**

The Committee received for information a report of the Audit & Review Manager (APRC/12/2) that set out progress against the approved 2011/12 Audit and Review Plan and which provided assurance statements for the audits that had been completed up to December 2011. The report also detailed the key findings of the Hydrant Management and Glastonbury Festival audit reviews.
Martin Gould and Rob Hutchings, representing the Devon Audit Partnership, were present at the meeting and reported upon the work being undertaken on financial systems for the Authority.

*APRC/26. Audit Commission Update Report

The Committee received for information a report submitted by the Audit Commission. David Bray and Alun Williams, representing the Audit Commission, were at the meeting to present the report to the Committee.

The report covered, amongst other things, an update on the externalisation of the Audit Commission and a summary of the findings of the audit of the 2010/11 accounts.

* DENOTES DELEGATED AMTTER WTH POWER TO ACT

The meeting started at 10.00hours and finished at 11.00hours.
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<tr>
<th>REPORT REFERENCE NO.</th>
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<td>MEETING</td>
<td>AUDIT AND PERFORMANCE REVIEW COMMITTEE</td>
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<td>DATE OF MEETING</td>
<td>10 MAY 2012</td>
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<td>SUBJECT OF REPORT</td>
<td>2011-12 INTERNAL AUDIT YEAR END REPORT AND 2012-13 INTERNAL AUDIT PLAN</td>
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<td>LEAD OFFICER</td>
<td>AUDIT &amp; REVIEW MANAGER</td>
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| RECOMMENDATIONS     | (a) That the proposed Internal Audit Plan for 2012-13 be approved; and,  
(b) Subject to (a) above, the report be noted. |
| EXECUTIVE SUMMARY   | This report sets out the 2011-12 Internal Audit Year End Report, together with the 2012-13 Internal Audit Plan (which is attached at Appendix A for consideration and discussion).  
The 2011-12 Year End report combines the work of the DSFRS Audit & Review Team and the Devon Audit Partnership to provide one comprehensive Internal Audit report. The report details the progress against the approved 2011-12 Internal Audit Plan and provides assurance statements for the audits completed.  
The 2012-13 Plan sets out the proposed scope of the combined Internal Audit work to be completed in 2012-13 by the DSFRS Audit & Review Team and the Devon Audit. |
| RESOURCE IMPLICATIONS | None |
| EQUALITY IMPACT ASSESSMENT | None |
| APPENDICES          | A. 2012-13 proposed Internal Audit Plan |
| LIST OF BACKGROUND PAPERS | Audit & Review 2011-12 Plan  
Audit & Review 2012-13 Plan  
Audit & Review Service Policy |
1. **INTRODUCTION**

1.1 The 2011/12 Internal Audit Plan was approved by the Audit and Performance Review Committee on the 12 May 2011. The plan sets out the combined scope of internal audit work to be completed by the Audit & Review Team and the Devon Audit Partnership.

1.2 The Audit & Review Team and the Devon Audit Partnership are accountable for the delivery of the plan and the policy includes the requirement to report progress to the Audit and Performance Review Committee at least three times per year.

1.3 All Internal Audit reports, Plans and Service Policy are available on the intranet and can be accessed using the following link:


1.4 The key objective of this report is to provide the Audit and Performance Review Committee with an end of year report against the plan.

2. **ASSURANCE STATEMENTS**

2.1 One of the key roles of Internal Audit is to provide independent assurance as to how effectively risks are managed across the organisation.

2.2 The following assurance statements have been developed to evaluate and report audit conclusions:

   ★★★★ High Standard

   The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. Only minor recommendations aimed at further enhancing already sound procedures.

   ★★★ Good Standard

   The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.

   ★★ Improvements Required

   In our opinion there are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.

   ★ Fundamental Weakness Identified

   The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and / or resources of the Council may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.
### PROGRESS AGAINST THE PLAN

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<tr>
<th>Audit Area</th>
<th>Progress</th>
<th>Assurance Statement</th>
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<td><strong>Audit &amp; Review Team</strong></td>
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<td>Health &amp; Safety – HSE Expectations</td>
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<td>★★ Improvements Required</td>
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<td>Democratic Services</td>
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<td>Central Training – Performance Management</td>
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<td>Community Safety – Children &amp; Young People</td>
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<td>Information Management – Intranet &amp; SharePoint</td>
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<td>ICT Business Applications - Workforce</td>
<td>Draft Report</td>
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<td>Key Financial Systems</td>
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<td>ICT Business Applications – Gartan</td>
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3.1 Given the level of performance, the Audit & Review Team propose to carry the Emergency Call Incident Support audit into the 2012-13 financial year. The Audit & Review Team are pleased to report that the remaining audits have progressed to at least Draft Report by the end of the current financial year.

4. ADDITIONAL WORK COMPLETED

4.1 The Audit & Review Team and the Devon Audit Partnership have also completed the following additional pieces of work that were not included in the original plan:

- **EFQM** – The Audit & Review Team have played a key role in preparing the EFQM organisational assessment evidence document. The Audit & Review Manager is also one of the trained EFQM Assessors responsible for the completion of the annual assessment.

- **Incident Monitoring Pilot** – The Audit & Review Team have played a key role in designing, building and piloting a new incident monitoring software tool.

- **Station Assessment** – The Audit & Review Team co-ordinate the station assessment process.

- **Capital Funding Grant** - The Principal Finance Manager requested that the Audit & Review Team complete the review of the Capital Funding Grant and sign the return to CLG to confirm that the grant had been used in accordance with guidelines.

- **Additional Crew Manager Review** – The Senior HR Officer requested that the Audit & Review Team support the Additional Crew Manager Review. A framework has been designed to evaluate the most effective structure for delivering activities and managing risks at Wholetime 2 Pump Stations.

- **Yeovil 7 plus 1 Pilot Review** – The Area Manager – Somerset Command requested a benefits realisation review of the Yeovil 7 plus 1 Pilot.

- **LAA Reward Grant Review** - The Audit & Review Team completed a review of the management arrangements for the LAA Reward Grant.

- **Injury Pensions Audit** – The Audit & Review Team completed a review of the injury pension awards, including the collection of overpayments.

- **Petty Cash Audit** – Following a request from the Finance Team, the Audit & Review Team completed an audit of the petty cash arrangements.

- **Annual Stock Take** – The Audit & Review Team have completed a review of the Stores annual stock take process.

- **Payroll Migration Project** – The Audit & Review Team are involved in the Payroll Migration Project.

- **NFI Data Matching** – The Audit & Review Team co-ordinate the NFI data matches.

- **Fraud & Corruption Risk Assessment** – The Audit & Review Team carried out a risk assessment of the DSFRS fraud and corruption arrangements.

- **Operational Assessment (OpA)** – The Audit & Review Team maintain the self-assessment for the CLG Operational Assessment.
• On-going Audit Advice and Guidance – The Audit & Review Team provide on-going audit advice and guidance in relation to all Internal and External Audit matters.

• Procurement Purchase to Pay System – The Devon Audit Partnerships have been involved in designing the controls for the new Purchase to Pay System.

• Injury Pension Case – The Devon Audit Partnership completed a review of a suspected fraudulent injury pension case.

• Regional Management Board Audit – The Devon Audit Partnership completed an audit of the Regional Management Board’s financial systems.

5. **AUDIT & REVIEW RECOMMENDATIONS**

5.1 As part of the Audit & Review process, best practice recommendations are captured in an action plan for each piece of audit work completed. All recommendations are reviewed with service leads and agreed management actions are discussed and recorded to improve the current process.

5.2 To ensure that all agreed actions are effectively monitored, the Audit & Review Team have built and communicated the Audit Recommendation Tracker. This has been made available to all Devon and Somerset Fire and Rescue Service (DSFRS) employees to enable agreed management actions to be continually reviewed.

5.3 To date in 2011-12 107 recommendations have been agreed and recorded on the Audit Recommendation Tracker. Time has been built into the 2012-13 plan to ensure all agreed actions are followed up.

5.4 In 2010-11 a total of 219 recommendations were agreed and recorded on the Audit Recommendation Tracker. The Audit & Review Team are pleased to report that they have seen evidence of actions being implemented; the following progress has been noted:

  • 115 Actions Completed
  • 40 Actions in Progress
  • 64 Actions are Due to be Followed up

5.5 High priority audit actions have also been recorded in the 2012-13 Service Plans. This demonstrates how the Internal Audit process has now been aligned to the Corporate Planning process.

6. **AUDIT & REVIEW FOLLOW UPS**

6.1 The Audit & Review Team are committed to following up all finalised Internal Audit work.

6.2 The Audit Recommendation Tracker has been designed and rolled out to ensure that all agreed management actions can be monitored effectively.
The Audit & Review Team are also committed to completing formal follow up reviews of all audits completed in 2010/11. This enables the Committee to track the impact of actions and performance against identified risks. To date the following progress has been made:

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<tr>
<th>Audit Area</th>
<th>2010-11 Assurance</th>
<th>2011-12 Assurance</th>
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<td>Sickness Management</td>
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<td>Zero Based Budgeting – Pilot Project</td>
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<td>Provision &amp; Use of Work Equipment</td>
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7. **KEY AUDIT FINDINGS – Good Practice Examples**

7.1 **Key Financial Systems**

The work completed by the Devon Audit Partnership demonstrates that DSFRS have an effective control framework for managing the key financial systems. This includes:

- Main Accounting System
- Creditors
- Bank Reconciliation
- Payroll

7.2 **Injury Pensions**

The controls around the payment of Injury Pension awards and the recovery arrangements for identified overpayments have significantly improved.
7.3 Democratic Services

A good standard of controls are in place to effectively manage the process for administering the payment of Members expenses.

7.4 Glastonbury Festival

The Glastonbury Festival project has been well managed, with suitable controls put in place to manage the range of risks associated with the festival.

7.5 Children & Young People

The Prevention Risk Profiles have enabled DSFRS to effectively target its Children & Young People’s activities.

8. KEY AUDIT FINDINGS – Areas for Improvement

8.1 Training & Development – Performance Measures

The current Training & Development performance framework does not adequately meet the needs of the service. There are no measures in place to evaluate the performance of the Training & Development Team against set objectives.

The Audit & Review Team have provided a suggested framework for how the T&D Team could develop a consistent range of performance indicators. The framework was based upon the EFQM excellence model and looked to apply a consistent approach across the training schools.

As part of the development of a performance management framework, The Audit & Review Team would expect to see the following controls built into the process:

- Clear performance measures that have been aligned to service strategy.
- SMART (specific, measurable, attainable, relevant, time-bound) targets agreed.
- Robust systems put in place to capture information.
- Regular monitoring of performance.
- Management to take the performance results and use them to review, refine and improve process.
- A robust quality assurance to be built into the framework.

8.2 Communications – Intranet and SharePoint

Effective lines of communication play a vital role in the success of an organisation. Within DSFRS, the Intranet and SharePoint electronic systems are two fundamentally important communication tools. In order for them to be effectively utilised, they need to support each other to deliver communication objectives.

The present unstructured approach to the Intranet and SharePoint greatly increases the risk that information is not being effectively communicated across the organisation. There is also a risk that key information is buried in the current structure. This conclusion was found to be supported by user feedback.
One of the key findings of the review was found to be a real need for much more control and governance around the use of SharePoint across the organisation. There is currently a lack of control around the information being held on SharePoint.

It would appear to be an appropriate time for the organisation to make a decision as to how to effectively utilise these key communication tools. A business case should look to identify and appraise the relevant development options.

8.3 HR Improvement Project

The Audit & Review Team provide on-going support to the HR Improvement Project, this included:

- An online questionnaire was designed and communicated to capture user feedback. All non-uniformed support staff and a sample of Wholetime and Retained staff were invited to complete the online survey.
- Benchmarking of HR performance against recognised national and local indicators, including EFQM, CIPFA and staff surveys

The results from the benchmarking have indicated that while improvements are required, there is a good foundation in place to deliver HR services.

The Audit & Review Team have concluded that the key area for further development is the alignment of HR services to a clear process framework. A process based approach has been started, however it is recognised that this in its infancy.

8.4 Children & Young People (CYP)

Upon review, the key audit finding focused upon the disconnection between some groups responsible for delivery and the SHQ Children & Young People Team. The challenge for the service is to ensure that the expertise maintained at the centre is fully utilised to support, aid delivery and continually improve CYP activities.

The current disjointed approach is unable to demonstrate a consistent approach to delivering CYP activities. It is felt that the organisational move towards business process management (BPM) would help to align the groups to the SHQ Children & Young People Team. The design and roll out of effective CYP processes would ensure CYP activities could demonstrate:

- clear responsibilities, authority and delegation;
- transparent decision-making;
- established control mechanisms.

It is understood that the roll out of the advocate scheme will help to manage and deliver CYP activities under a consistent framework. However, it is worth noting that at the time of the audit, the advocate scheme is still being developed and implemented. There are currently key outstanding issues to resolve that include advocate recruitment, training and delivery.
8.5 **CRB Recording**

As part of the CYP Audit, concerns were raised as to the completion of CRB checks prior to staff working with children and young people.

At the time of the audit, there were 39 employees whose role required a CRB check, but had not been completed and a further 8 were due for renewal.

The Audit & Review Team are pleased to report that the controls around this process have now been greatly improved. The Community Safety Team have been proactively working with HR and the groups to ensure that all CRB gaps are resolved.

8.6 **Hydrant Management**

It is estimated that there are approximately 70,000 plus fire hydrants across Devon & Somerset. The majority of hydrants are owned by the water companies, however some (less than 5%) are privately owned.

It is understood that while the water companies own the majority of the hydrants, DSFRS have the financial responsibility for the maintenance of them.

The key challenge for the Hydrants Team is to ensure that an up to date and accurate database is populated. This will ensure that hydrant information can be effectively communicated and utilised across the organisation. The production of a DSFRS Hydrant Management Plan will support the team by clearly setting out the key milestones for collecting all data and how this is to be managed.

Once the Hydra database has been fully populated and mapped, the Hydrant Management Team can focus their attention on other key service controls. These include:

- Geographical Provision – The Hydrant Management Team should periodically work with the groups to identify any areas of under provision. The outputs from this work should then feed into the group and station plans.
- Inspection Programme - An effective inspection programme needs to be rolled out that is based upon risk and resource.
- Default Service Level Agreements – Clear service level agreements should be developed and communicated to record the expected turnaround of reported defaults.
- Pre-order / Final Payment Approval – The controls around the pre-order of maintenance works and the final payment should be strengthened to ensure that DSFRS only pays for authentic maintenance work that has been completed to the expected standard.

8.7 **HSE Expectations**

In 2009 the HSE carried out 8 inspections of FRS’ across England to analyse the effectiveness of the controls around the following 4 critical risk areas:

- Breathing apparatus (BA) and compartment fire behaviour (CFB) training
- Core skills training
- Incident command training
- Provision of risk critical information
The HSE prepared a set of reasonable expectations that were used to brief HSE inspectors in advance of the inspections.

The Audit & Review Team completed a review of the effectiveness of the DSFRS controls against the HSE expectations. It was concluded that there is some evidence that the HSE expectations have been met, however the controls do not fully meet the expectations and the risks could still be realised.

The Audit & Review Team identified the following key areas where it was considered that management actions should be focused:

- Audit testing identified some localised BA competency issues where core BA skills were out of date. This is a risk critical issue.
- Audit testing identified that the red dot process for managing out of date BA competency was not fully embedded. Examples were found where competency had lapsed and helmets were not clearly marked with a red dot where core BA skills and qualification were not being met.
- BA competency for managers needs further clarification and review. A decision needs to be made to clarify if officers remain on the run if they do not maintain the required qualifications. This forms part of the current Operational Assurance work.
- Audit testing identified concerns around the maintenance of skills process. From a random sample of fire fighters, it was identified that the number of out of date competencies was reasonably significant and a cause for concern. It would appear that the maintenance of skills process would benefit from a further service wide review to determine whether it is meeting the organisational need.
- A more effective operational assurance process needs to be rolled out. Work is currently on-going but the project is currently in its infancy.
- Develop maintenance of Incident Command Skills (ICS) records for supervisory, middle and strategic managers.
- DSFRS are developing a new operational risk information system, ORIS. The ORIS project needs to ensure that the control measures are fully embedded to enable the HSE expectations to be fully met.

8.8 All issues have been discussed with the Lead Officers and the Audit & Review Team is pleased to report that suitable action plans have been agreed to improve the management of the risks identified.

8.9 The agreed actions will be monitored as part of the audit follow up procedure. Once the agreed management actions have been implemented and embedded, the Audit & Review Team would be in a position to award improved levels of assurance.

9. **2012-13 INTERNAL AUDIT PLAN**

9.1 The 2012-13 Internal Audit Plan has been attached at Appendix A to this report.

9.2 The Plan sets out the proposed scope of the combined Internal Audit work to be completed in 2012-13 by the DSFRS Audit & Review Team and the Devon Audit Partnership.
10. **CONCLUSION & RECOMMENDATIONS**

10.1 Based on the work we have completed and our knowledge from previous years the systems operated within Devon and Somerset Fire & Rescue Service continue to provide a satisfactory level of control. Our reports have identified where changes should be made to maintain a suitable and effective level of control.

10.2 Budget pressures are causing many Public Sector Organisations to review operational and administrative practice and staffing levels. This inevitably has an impact on internal control arrangements and we would urge the service to consult with us to assess the internal control and risk management implications of any proposed changes.

10.3 We would like to use this report to thank all staff who have work us in delivering the audit programme and the willingness to positively engage in the audit process.

10.4 It is recommended that the report be noted.

10.5 It is recommended that the proposed 2012-13 Internal Audit Plan be approved.

**PAUL HODGSON**  
Audit & Review Manager
### 2012-13 Audit Plan

<table>
<thead>
<tr>
<th>Category</th>
<th>Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit &amp; Review Days</td>
<td>310</td>
</tr>
<tr>
<td>Total Days (Audit &amp; Review and DAP Sub Total)</td>
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</tr>
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#### Review / Assurance Work

<table>
<thead>
<tr>
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<tr>
<td>Internal Audit Follow Ups</td>
<td>25</td>
</tr>
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<td>OpA</td>
<td>15</td>
</tr>
<tr>
<td>Combinations Benefits Review</td>
<td>10</td>
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<tr>
<td>Contract Audit</td>
<td>10</td>
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<tr>
<td>Capital Funding Grants Audit</td>
<td>5</td>
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<td>Annual Stock Take Audit</td>
<td>5</td>
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<tr>
<td>NFI</td>
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### Remaining Audit Days

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<tr>
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### Devon Audit Partnership (DAP) Days

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<td>ICT - Business Applications</td>
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<td><strong>Sub Total</strong></td>
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<tr>
<td>Internal Audit Planning and APRC</td>
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<td><strong>Total</strong></td>
<td><strong>72</strong></td>
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<table>
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### Total Audit Days

<table>
<thead>
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<tbody>
<tr>
<td>1250</td>
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<tr>
<td>Directorate</td>
</tr>
<tr>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Management</td>
</tr>
<tr>
<td>Management</td>
</tr>
<tr>
<td>Service Delivery Support</td>
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<td>Service Delivery Support</td>
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<td>Service Delivery Support</td>
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<td>Service Delivery Support</td>
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<td>Service Delivery Support</td>
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<td>Service Delivery Support</td>
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<td>Community Safety &amp; Risk Reduction</td>
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<td>Community Safety &amp; Risk Reduction</td>
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<td>Service Delivery</td>
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<td>People &amp; Organisational Development</td>
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<td>People &amp; Organisational Development</td>
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<td>People &amp; Organisational Development</td>
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<td>People &amp; Organisational Development</td>
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<td>Directorate</td>
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<td>Democratic Services</td>
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<td>Procurement</td>
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<tr>
<td>Risk &amp; Insurance</td>
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<tr>
<td></td>
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<tr>
<td>Business Support Programme</td>
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<tr>
<td>ICT - Covered by Devon Audit Partnership</td>
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<tr>
<td>Directorate</td>
</tr>
<tr>
<td>-------------</td>
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<tr>
<td>Finance</td>
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<td></td>
</tr>
<tr>
<td>REPORT REFERENCE NO.</td>
</tr>
<tr>
<td>----------------------</td>
</tr>
<tr>
<td>MEETING</td>
</tr>
<tr>
<td>DATE OF MEETING</td>
</tr>
<tr>
<td>SUBJECT OF REPORT</td>
</tr>
<tr>
<td>LEAD OFFICER</td>
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<tr>
<td>RECOMMENDATIONS</td>
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<tr>
<td>EXECUTIVE SUMMARY</td>
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<tr>
<td>RESOURCE IMPLICATIONS</td>
</tr>
<tr>
<td>EQUALITY RISKS &amp; BENEFITS ASSESSMENT</td>
</tr>
<tr>
<td>APPENDICES</td>
</tr>
<tr>
<td>LIST OF BACKGROUND PAPERS</td>
</tr>
</tbody>
</table>
Annex 1

Guide to understanding the Performance reports

Much of the new performance report now comes directly from our Performance Information Management System (PIMS), which is now being widely used within the service to access performance information and effectively manage performance.

Top level summary of performance against the Corporate Plan's Targets:

The Corporate Targets are shown in summary tables. For each Target, the following information is presented:

<table>
<thead>
<tr>
<th>Measure name and Target</th>
<th>Actual</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual = shows cumulative performance from April to May 2011</td>
<td>160</td>
<td>187</td>
</tr>
<tr>
<td>Previous Year = shows cumulative performance from April to May 2010</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Incidents of fire in the places where people live</th>
<th>Apr to May 2011</th>
<th>Direction of Travel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target: To reduce incidents as a result of fire in places where people live</td>
<td>160</td>
<td>187</td>
</tr>
<tr>
<td>Number of Accidental fires</td>
<td>142</td>
<td></td>
</tr>
<tr>
<td>Number of Deliberate fires</td>
<td>18</td>
<td></td>
</tr>
</tbody>
</table>

Direction of Travel shows the numbers of fires within each month over the past 24 months to show trends, spikes and direction of travel. Accidental fires are shown in Blue and Deliberate Fires are shown in Red.
This graph shows the total number of incidents for each year since combination (April 2007). A trend line has been added to identify the current direction we are going in and therefore if we are going to achieve the target.
Audit Committee update
Devon and Somerset Fire and Rescue Authority
Audit 2011/12
The Audit Commission is a public corporation set up in 1983 to protect the public purse.

The Commission appoints auditors to councils, NHS bodies (excluding NHS Foundation trusts), police authorities and other local public services in England, and oversees their work. The auditors we appoint are either Audit Commission employees (our in-house Audit Practice) or one of the private audit firms. Our Audit Practice also audits NHS foundation trusts under separate arrangements.

We also help public bodies manage the financial challenges they face by providing authoritative, unbiased, evidence-based analysis and advice.
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Introduction

1 The purpose of this paper is to provide the Audit and Performance Review Committee with a report on progress in delivering our responsibilities as your external auditors. It includes an update on the externalisation of the Audit Practice.

2 This paper also seeks to highlight key emerging national issues and developments which may be of interest to members of the Committee. The paper concludes by asking a number of questions which the Committee may wish to consider in order to assess whether it has received sufficient assurance on emerging issues.

3 If you require any additional information regarding the issues included within this briefing, please feel free to contact me or your Audit Manager using the contact details at the end of this update.

4 Finally, please also remember to visit our website (www.audit-commission.gov.uk) which now enables you to sign-up to be notified of any new content that is relevant to your type of organisation.

Alun Williams
District Auditor
1 May 2012
Progress report

2011/12 Financial Statements Audit

5 The approach we will adopt for our financial statements audit is a separate item on the agenda for the May 2012 Audit and Performance Review Committee.

VFM conclusion

6 We have completed our VFM conclusion risk assessment and the results of this work are also a separate item on the agenda for the May 2012 Audit and Performance Review Committee.
Update on the externalisation of the Audit Practice

7 The Audit Commission’s Managing Director, Audit Policy wrote to audited bodies on 6 March 2012 on the outcome of the procurement exercise to outsource the work currently undertaken by the Audit Practice and on the process for making auditor appointments for 2012/13 and subsequent years.

8 Contracts will be let from 2012/13 on a five-year basis to the following firms.

<table>
<thead>
<tr>
<th>Firm</th>
<th>Contract areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>DA Partnership</td>
<td>North East &amp; North Yorkshire</td>
</tr>
<tr>
<td>Ernst and Young</td>
<td>Eastern</td>
</tr>
<tr>
<td></td>
<td>South East</td>
</tr>
<tr>
<td>Grant Thornton</td>
<td>North West</td>
</tr>
<tr>
<td></td>
<td>West Midlands</td>
</tr>
<tr>
<td></td>
<td>London (South), Surrey &amp; Kent</td>
</tr>
<tr>
<td></td>
<td>South West</td>
</tr>
<tr>
<td>KPMG</td>
<td>Humberside &amp; Yorkshire</td>
</tr>
<tr>
<td></td>
<td>East Midlands</td>
</tr>
<tr>
<td></td>
<td>London (North)</td>
</tr>
</tbody>
</table>

9 The key points are as follows:

- The Commission has been able to secure very competitive prices that will save local public bodies over £30 million a year for a minimum of five years. The savings secured will be passed back to audited bodies through significant reductions in scales of audit fees.
- The Commission Board confirmed the ‘interim’ auditor appointments for the first five months of 2012/13 on 22 March 2012.
- The Commission has written to all audited bodies to set out its proposals for ‘permanent’ auditor appointments for 2012/13 and subsequent years. Where a body is currently audited by an auditor from the Audit Practice, the Commission will propose as the appointed auditor the firm that was awarded the contract in each area, unless there are good reasons that to do so would be inappropriate.
To support the consultation process, the Commission is arranging a series of introductory meetings in each contract area between 30 April 2012 and 16 May 2012. The purpose of these meetings is to give audited bodies in each area an opportunity to meet the new firm proposed as their auditor and its senior partners, and hear how the firm plans to manage its new portfolio and its approach to the audits.

The Commission is working with auditors to ensure a smooth transfer between the Audit Practice and the incoming firm. In particular, the new auditor will be expected to place maximum reliance on the work of the current auditor. Audited bodies can also help by ensuring they plan their 2011/12 accounts closedown effectively to enable auditors to issue their opinion by the statutory deadline for publication of accounts, 30 September 2012.

Audit Practice staff in each lot area will in the main transfer to the successful bidders on 31 October 2012.

Further details are available on the Commission’s website. We will continue to keep you updated on developments.

Against this background, the Audit Practice’s focus remains.

Fulfilling our remaining responsibilities – completing our work for 2010/11 and delivering your 2011/12 audit - to the high standards you expect and deserve.

Managing a smooth transition from the Audit Practice to your new audit provider.
Other matters of interest

2012/13 Audit Fees

14 Following a consultation exercise, the work programme and fee scales for 2012/13 have been agreed for audits of local government, fire authorities, police and health bodies. Letters notifying bodies of the new fees were issued on Wednesday 11 April.

15 The combination of outsourcing the in-house Audit Practice and internal efficiency savings means that are significant reductions in audit fees for audited bodies. These lower fees are fixed for five years irrespective of inflation, and will help public bodies at a time when budgets are under pressure.

16 The scale fee for Devon and Somerset Fire and Rescue Authority for 2012/13 is £45,093. This is a 40% reduction on the scale fee for 2011/12 (£75,155).

Annual fraud and corruption survey 2011/12

17 On 2 April 2012 the Audit Commission will issue its annual survey to collect information regarding all detected fraud and corruption for the 2011/12 financial year.

18 The electronic survey will be open for audited bodies to complete and submit between 2 April 2012 and 11 May 2012.

National Fraud Initiative consultation

19 The Audit Commission has recently consulted on its proposed work programme and scales of fees for the 2012/13 National Fraud Initiative (NFI).

20 The NFI, which takes place biannually, has helped trace over £650 million in fraud, error and overpayments since it began in 1996 and has attracted international recognition.

21 The work programme will remain unchanged from NFI 2010/11 and, in recognition of the financial pressures that public bodies are facing, the Audit Commission proposes that the scale of fees for mandatory participants will remain the same as for NFI 2010/11. For Devon and Somerset Fire and Rescue Authority this is £1,000.

22 The consultation closed on 23 March 2012 and the final work programme and scales of fees will be published in May 2012.
Local government capital finance system

23 In late 2011 the Department for Communities and Local Government (DCLG) issued a consultation document on proposed changes to the Local Government capital finance system.

24 A summary of the consultation responses was published on 8 February 2012 and the Regulations, which come into force on 31 March and 1 April 2012, have been laid before Parliament.

25 DCLG’s commentary confirms the intended effects of the amended Regulations are:
  ■ to bring securitisation (the exchange of future revenues for an immediate lump sum payment) within the capital finance framework;
  ■ to relax the rules on bond investments; and
  ■ to clarify the definition of capital expenditure.

Openness and accountability in local pay

26 On 17 February 2012 DCLG published guidance which sets out the key policy principles that underpin the pay accountability provisions in the Localism Act.

27 For each financial year, beginning with 2012/13, the Authority will be required to prepare a pay policy statement that must articulate its policies on the pay of its workforce, particularly its senior staff (or ‘chief officers’) and its lowest paid employees.

28 The statement must be:
  ■ approved by full Council, or a meeting of members in the case of a Fire and Rescue Authority; and
  ■ published on its website.
Key considerations

29 The Audit and Performance Review Committee may wish to consider the following questions in respect of the issues highlighted in this briefing paper.

■ Will the Authority be attending the introductory meeting with Grant Thornton, its proposed new External Auditors?
■ Has the Authority completed the Audit Commission’s annual fraud and corruption survey?
■ Has the Authority considered the implications of the amendments to the capital financing regulations?
If you would like further information on any items in this briefing, please feel free to contact either your District Auditor or Audit Manager.

Alternatively, all Audit Commission reports - and a wealth of other material - can be found on our website: [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk).

Alun Williams  
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07909 936 177  
al-williams@audit-commission.gov.uk

David Bray  
Audit Manager  
07780 957 382  
d-bray@audit-commission.gov.uk
The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors, members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.
Audit plan
Devon and Somerset Fire and Rescue Authority
Audit 2011/12
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Introduction

This plan sets out the work for the 2011/12 audit. The plan is based on the Audit Commission’s risk-based approach to audit planning.

Responsibilities

The Audit Commission’s Statement of Responsibilities of Auditors and of Audited Bodies (the Statement) sets out the respective responsibilities of the auditor and the audited body. The Audit Commission has issued a copy of the Statement to you.

The Statement summarises where the different responsibilities of auditors and of the audited body begin and end and I undertake my audit work to meet these responsibilities.

I comply with the statutory requirements governing my audit work, in particular:

- the Audit Commission Act 1998; and
- the Code of Audit Practice for local government bodies.

My audit does not relieve management or the Audit and Performance Review Committee, as those charged with governance, of their responsibilities.
Accounting statements and Whole of Government Accounts

I will carry out the audit of the accounting statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB). I am required to issue an audit report giving my opinion on whether the accounts give a true and fair view.

Materiality

I will apply the concept of materiality in planning and performing my audit, in evaluating the effect of any identified misstatements, and in forming my opinion.

Identifying audit risks

I need to understand the Authority to identify any risk of material misstatement (whether due to fraud or error) in the accounting statements. I do this by:

■ identifying the business risks facing the Authority, including assessing your own risk management arrangements;
■ considering the financial performance of the Authority;
■ assessing internal control, including reviewing the control environment, the IT control environment and internal audit; and
■ assessing the risk of material misstatement arising from the activities and controls within the Authority’s information systems.

Identification of significant risks

I have considered the additional risks that are relevant to the audit of the accounting statements and have set these out below.
### Table 1: Significant risks

<table>
<thead>
<tr>
<th>Risk</th>
<th>Audit response</th>
</tr>
</thead>
<tbody>
<tr>
<td>End User Computing - Spreadsheets</td>
<td>I will evaluate the controls you have in place to ensure that financial information recorded on spreadsheets is financially accurate. These spreadsheets will be subject to additional audit procedures.</td>
</tr>
<tr>
<td>Closing the Accounts – previous years audits identified that the quality of accounts presented for audit required improvement.</td>
<td>Review of progress against the closedown plan to ensure that key targets and dates are met.</td>
</tr>
</tbody>
</table>

### Testing strategy

My audit involves:
- review and re-performance of work of your internal auditors;
- testing of the operation of controls;
- reliance on the work of other auditors;
- reliance on the work of experts; and
- substantive tests of detail of transactions and amounts.

I have sought to:
- maximise reliance, subject to review and re-performance, on the work of your internal auditors; and
- maximise the work that can be undertaken before you prepare your accounting statements.

The nature and timing of my proposed work is set out overleaf in Table 2.
<table>
<thead>
<tr>
<th>Interim visit</th>
<th>Review of internal audit</th>
<th>Controls testing</th>
<th>Reliance on the work of other auditors</th>
<th>Reliance on work of experts</th>
<th>Substantive testing</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Main Accounting System</td>
<td>Main Accounting System</td>
<td>Pensions assets and liabilities – auditor to Devon County Council Pension Fund, (Audit Commission).</td>
<td>Pensions liabilities and assets – Barnett Waddingham and our own consulting actuary PWC. Valuation of property, plant and equipment – DSFRA External Valuer (NPS) and our own consulting property expert (Gerald Eve).</td>
<td>All material accounts balances and amounts Year-end feeder system reconciliations Fire Fighter’s Pension Fund</td>
</tr>
<tr>
<td>Final visit</td>
<td>Creditors</td>
<td>Creditors</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I will agree with you a schedule of working papers required to support the entries in the accounting statements.

**Whole of Government Accounts**

Alongside my work on the accounting statements, I will also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of my review and the nature of my report are specified by the National Audit Office.
Value for money

I am required to reach a conclusion on the Authority’s arrangements to secure economy, efficiency and effectiveness.

My conclusion on the Authority’s arrangements is based on two criteria, specified by the Commission. These relate to the Authority’s arrangements for:

- securing financial resilience – focusing on whether the Authority is managing its financial risks to secure a stable financial position for the foreseeable future; and
- challenging how the Council secures economy, efficiency and effectiveness – focusing on whether the Authority is prioritising its resources within tighter budgets and improving productivity and efficiency.

Identification of significant risks

I have considered the risks that are relevant to my value for money conclusion. I have reported the areas I will review to the Audit and Performance Review Committee. I will review your approach to medium term financial planning and will pay particular attention to:

- The links to your latest corporate plan;
- The basis on which the medium term financial plan has been produced and the assumptions underpinning it;
- The expected funding gaps in future years as a result of the reduction in grant funding and the ways in which these will be bridged; and
- The realism of your savings plans, the monitoring arrangements in place and the progress being made in achieving these.

I will also consider the findings of Internal Audit’s review of the operation of your risk management arrangements.
Key milestones and deadlines

The Authority is required to prepare the accounting statements by 30 June 2012. I aim to complete my work and issue my opinion and value for money conclusion by 30 September 2012.

**Table 3: Proposed timetable and planned outputs**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Date</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opinion: controls and early substantive testing</td>
<td>Jan – March 2012</td>
<td>Interim Audit Report</td>
</tr>
<tr>
<td>Opinion: receipt of accounts and supporting working papers</td>
<td>30 June 2012</td>
<td>N/A</td>
</tr>
<tr>
<td>Opinion: substantive testing</td>
<td>July – September 2012</td>
<td>N/A</td>
</tr>
<tr>
<td>Present Annual Governance Report at the Audit and Performance Review Committee</td>
<td>24 September 2012</td>
<td>Annual Governance Report</td>
</tr>
<tr>
<td>Issue opinion and value for money conclusion</td>
<td>By 30 September 2012</td>
<td>Auditor’s report</td>
</tr>
<tr>
<td>Summarise overall messages from the audit</td>
<td>October 2012</td>
<td>Annual Audit Letter</td>
</tr>
</tbody>
</table>
The audit team

The key members of the audit team for the 2011/12 audit are as follows.

Table 4: Audit team

<table>
<thead>
<tr>
<th>Name</th>
<th>Contact details</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alun Williams</td>
<td><a href="mailto:al-williams@audit-commission.gov.uk">al-williams@audit-commission.gov.uk</a> 0844 798 5603</td>
<td>Responsible for the overall delivery of the audit including quality of reports, signing the auditor’s report and liaison with the Chief Fire Officer.</td>
</tr>
<tr>
<td>District Auditor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>David Bray</td>
<td><a href="mailto:d-bray@audit-commission.gov.uk">d-bray@audit-commission.gov.uk</a> 0844 798 1201</td>
<td>Manages and coordinates the different elements of the audit work. Key point of contact for the Director of Finance.</td>
</tr>
<tr>
<td>Audit Manager</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Angela Hughes</td>
<td><a href="mailto:a-hughes@audit-commission.gov.uk">a-hughes@audit-commission.gov.uk</a> 0844 798 5689</td>
<td>Manages the day to day audit work. Key point of contact for the Principal Finance Manager.</td>
</tr>
<tr>
<td>Principal Auditor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Independence and quality

Independence
I comply with the ethical standards issued by the APB and with the Commission’s additional requirements for independence and objectivity as summarised in appendix 1.

I am not aware of any relationships that may affect the independence and objectivity of the Audit Commission, the audit team or me, that I am required by auditing and ethical standards to report to you.

Quality of service
I aim to provide you with a fully satisfactory audit service. If, however, you are unable to deal with any difficulty through me and my team please contact Chris Westwood, Director – Standards & Technical, Audit Practice, Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ (c-westwood@audit-commission.gov.uk) who will look into any complaint promptly and to do what he can to resolve the position.

If you are still not satisfied you may of course take up the matter with the Audit Commission’s Complaints Investigation Officer (The Audit Commission, Westward House, Lime Kiln Close, Stoke Gifford, Bristol BS34 8SR).
Fees

The fee for the audit is £75,155, as set out in my letter of 11 April 2011.

The audit fee

The Audit Commission has set a scale audit fee of £75,155 which represents a 3 per cent reduction on the initial audit fee for 2010/11.

The scale fee covers:
- my audit of your accounting statements and reporting on the Whole of Government Accounts return; and
- my work on reviewing your arrangements for securing economy, efficiency and effectiveness in your use of resources.

The scale fee reflects:
- the Audit Commission’s decision not to increase fees in line with inflation;
- a reduction resulting from the new approach to local VFM audit work; and
- a reduction following the one-off work associated with the first-time adoption of International Financing Reporting Standards (IFRS).

Variations from the scale fee only occur where my assessments of audit risk and complexity are significantly different from those reflected in the 2010/11 fee. I have not identified significant differences and have therefore set the fee equal to the scale fee.

Assumptions

In setting the fee, I have made the assumptions set out in appendix 2. Where these assumptions are not met, I may be required to undertake more work and therefore increase the audit fee. Where this is the case, I will discuss this first with the Director of Finance and I will issue a supplement to the plan to record any revisions to the risk and the impact on the fee.
Total fees payable

In addition to the fee for the audit, the Audit Commission will charges fees for:
- certification of any claims and returns; and
- the agreed provision of non-audit services under the Audit Commission’s advice and assistance powers.

Based on current plans the fees payable are as follows.

<table>
<thead>
<tr>
<th></th>
<th>2011/12 proposed</th>
<th>2010/11 actual (before rebates)</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit</td>
<td>£75,155</td>
<td>£86,390</td>
<td>£11,235</td>
</tr>
<tr>
<td>Non-audit work</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£75,155</strong></td>
<td><strong>£86,390</strong></td>
<td><strong>£11,235</strong></td>
</tr>
</tbody>
</table>

This included an additional fee of £4,700 for extra final accounts work.

The Audit Commission is committed to paying a rebate of £6,012 (8%) reflecting the attainment of internal efficiency savings, reducing the net amount payable to the Audit Commission for 2011/12 to £69,543. In 2010/11 the net amount payable to the Audit Commission was £80,293.
Appendix 1 – Independence and objectivity

Auditors appointed by the Audit Commission must comply with the Commission’s Code of Audit Practice and Standing Guidance for Auditors. When auditing the accounting statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB). These impose stringent rules to ensure the independence and objectivity of auditors. The Audit Practice puts in place robust arrangements to ensure compliance with these requirements, overseen by the Audit Practice’s Director – Standards and Technical, who serves as the Audit Practice’s Ethics Partner.

Table 6: Independence and objectivity

<table>
<thead>
<tr>
<th>Area</th>
<th>Requirement</th>
<th>How we comply</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business, employment and personal</td>
<td>Appointed auditors and their staff should avoid any official, professional or personal relationships which may, or could reasonably be perceived to, cause them inappropriately or unjustifiably to limit the scope, extent or rigour of their work or impair the objectivity of their judgement.</td>
<td>All audit staff are required to declare all potential threats to independence. Details of declarations are made available to appointed auditors. Where appropriate, staff are excluded from engagements or safeguards put in place to reduce the threat to independence to an acceptably low level.</td>
</tr>
<tr>
<td>personal relationships</td>
<td>The appointed auditor and senior members of the audit team must not take part in political activity for a political party, or special interest group, whose activities relate directly to the functions of local government or NHS bodies in general, or to a particular local government or NHS body.</td>
<td></td>
</tr>
<tr>
<td>Area</td>
<td>Requirement</td>
<td>How we comply</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Long association with audit clients</td>
<td>The appointed auditor responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every seven years, with additional consideration of threats to independence after five years.</td>
<td>The Audit Practice maintains and monitors a central database of assignment of auditors and senior audit staff to ensure this requirement is met.</td>
</tr>
<tr>
<td>Gifts and hospitality</td>
<td>The appointed auditor and members of the audit team must abide by the Commission’s policy on gifts, hospitality and entertainment.</td>
<td>All audit staff are required to declare any gifts or hospitality irrespective of whether or not they are accepted. Gifts and Hospitality may only be accepted with line manager approval.</td>
</tr>
<tr>
<td>Non-audit work</td>
<td>Appointed auditors should not perform additional work for an audited body (that is work above the minimum required to meet their statutory responsibilities) if it would compromise their independence or might result in a reasonable perception that their independence could be compromised. Auditors should not accept engagements that involve commenting on the performance of other auditors appointed by the Commission on Commission work without first consulting the Commission. Work over a specified value must only be undertaken with the prior approval of the Audit Commission’s Director of Audit Policy and Regulation.</td>
<td>All proposed additional work is subject to review and approval by the appointed auditor and the Director – Standards and Technical, to ensure that independence is not compromised.</td>
</tr>
</tbody>
</table>

*Code of Audit Practice, Audit Commission Standing Guidance and APB Ethical Standards*
Appendix 2 – Basis for fee

In setting the fee, I have assumed the following.

■ The risk in relation to the audit of the accounting statements is not significantly different to that identified for 2010/11. For example:
  – internal controls are operating effectively; and
  – I secure the co-operation of other auditors.

■ The risk in relation to my value for money responsibilities is not significantly different to that identified for 2010/11.

■ Internal Audit meets professional standards.

■ Internal Audit undertakes sufficient appropriate work on all systems that provide material figures in the accounting on which I can rely.

■ The Authority provides:
  – good quality working papers and records to support the accounting statements and the text of the other information to be published with the statements by 30 June 2012;
  – other information requested within agreed timescales; and
  – prompt responses to draft reports.

■ There are no questions asked or objections made by local government electors.

Where these assumptions are not met, I will have to undertake more work which is likely to result in an increased audit fee.
Appendix 3 – Glossary

Accounting statements
The annual statement of accounts that the Authority is required to prepare, which report the financial performance and financial position of the Authority in accordance with the Accounts and Audit (England) Regulations 2011 and the Code of Practice on Local Authority Accounting in the United Kingdom.

Annual Audit Letter
Report issued by the auditor to the Authority after the completion of the audit that summarises the audit work carried out in the period and significant issues arising from auditors’ work.

Annual Governance Report
The auditor’s report on matters arising from the audit of the accounting statements presented to those charged with governance before the auditor issues their opinion [and conclusion].

Annual Governance Statement
The annual report on the Authority’s systems of internal control that supports the achievement of the Authority’s policies aims and objectives.

Audit of the accounts
The audit of the accounts of an audited body comprises all work carried out by an auditor under the Code to meet their statutory responsibilities under the Audit Commission Act 1998.

Audited body
A body to which the Audit Commission is responsible for appointing the external auditor.
**Auditing Practices Board (APB)**

The body responsible in the UK for issuing auditing standards, ethical standards and associated guidance to auditors. Its objectives are to establish high standards of auditing that meet the developing needs of users of financial information and to ensure public confidence in the auditing process.

**Auditing standards**

Pronouncements of the APB that contain basic principles and essential procedures with which auditors must comply, except where otherwise stated in the auditing standard concerned.

**Auditor(s)**

Auditors appointed by the Audit Commission.

**Code (the)**

The Code of Audit Practice for local government bodies issued by the Audit Commission and approved by Parliament.

**Commission (the)**

The Audit Commission for Local Authorities and the National Health Service in England.

**Ethical Standards**

Pronouncements of the APB that contain basic principles relating to independence, integrity and objectivity that apply to the conduct of audits and with which auditors must comply, except where otherwise stated in the standard concerned.

**Group accounts**

Consolidated accounting statements of an Authority and its subsidiaries, associates and jointly controlled entities.

**Internal control**

The whole system of controls, financial and otherwise, that the Authority establishes to provide reasonable assurance of effective and efficient operations, internal financial control and compliance with laws and regulations.
Materiality

The APB defines this concept as ‘an expression of the relative significance or importance of a particular matter in the context of the accounting statements as a whole. A matter is material if its omission would reasonably influence the decisions of an addressee of the auditor’s report; likewise a misstatement is material if it would have a similar influence. Materiality may also be considered in the context of any individual primary statement within the accounting statements or of individual items included in them. Materiality is not capable of general mathematical definition, as it has both qualitative and quantitative aspects’.

The term ‘materiality’ applies only to the accounting statements. Auditors appointed by the Commission have responsibilities and duties under statute, as well as their responsibility to give an opinion on the accounting statements, which do not necessarily affect their opinion on the accounting statements.

Significance

The concept of ‘significance’ applies to these wider responsibilities and auditors adopt a level of significance that may differ from the materiality level applied to their audit of the accounting statements. Significance has both qualitative and quantitative aspects.

Those charged with governance

Those entrusted with the supervision, control and direction of the Authority. This term includes the members of the Authority and its Audit and Performance Review Committee.

Whole of Government Accounts

A project leading to a set of consolidated accounts for the entire UK public sector on commercial accounting principles. The Authority must submit a consolidation pack to the department for Communities and Local Government which is based on, but separate from, its accounting statements.
The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors, members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.
Devon and Somerset Fire and Rescue Authority

Value for money conclusion – initial risk assessment

April 2012
VFM – introduction

What are our statutory responsibilities?

In meeting our statutory responsibilities relating to economy, efficiency and effectiveness, the Commission’s Code of Audit Practice (the Code) requires us to:

- plan our work based on consideration of the significant risks of giving a wrong conclusion; and
- carry out only as much work as is appropriate to enable us to give a safe VFM conclusion.

Background:

- In response to changes in the economic environment in which the Commission and its audited bodies operate, the Commission introduced a new approach to auditors’ local value for money work (VFM) from 2010/11. In particular, this approach is intended to recognise the increased pressure on public spending and the scale of funding cuts to address the state of the UK’s public finances.
- The key principles underpinning the approach are that it:
  - enables auditors to fulfil their responsibility under the Audit Commission Act 1998, relating to an audited body’s arrangements to secure economy, efficiency and effectiveness; and
  - is applied proportionately to reflect the size, capacity and performance of different types of audited body and, as far as possible, consistently across all sectors of the Commission’s regime.

Risk-based approach:

- The risk assessment is of fundamental importance in planning the amount and focus of local VFM work. We determine the scope of our local programme of VFM work based on our assessment of local audit risks.
- The risk-based approach supports local variation in the amount and scope of work undertaken. Auditors do not have to undertake the same work at each audited body to support their VFM conclusion. We will update our assessment of risk as appropriate during the audit year, amending our planned work where necessary when additional risks emerge, which are relevant to our VFM responsibilities.

Key changes for 2011/12:

- For 2011/12 the Audit Commission has kept to a minimum the changes to its value for money approach
- In line with our statutory duty, we will conclude whether there are any matters arising from our VFM work that we need to report. This will be included in our formal audit report (Annual Governance Report) issued at the end of the audit in September 2012 with earlier, more detailed reporting on specific topics if appropriate.
## Criterion 1: Securing financial resilience - risk factors

### VFM Conclusion criterion 1:
The organisation has proper arrangements in place for securing financial resilience.

### Focus of this criterion:
The organisation has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future.

### Area focus

<table>
<thead>
<tr>
<th>Area focus</th>
<th>Risk indicators we consider:</th>
</tr>
</thead>
</table>
| Financial Governance| • Section 151 officer is not on the leadership team.  
• Lack of capacity in the finance department or high turnover of senior or specialist finance staff.  
• Lack of understanding by the leadership team of the current financial position and potential future implications.  
• A focus by the leadership team on thinking and operating in the short term.  
• Poor communication by the leadership team to staff and external stakeholders of the medium- to long-term financial strategy, current financial position and likely financial challenges.  
• Failure by the audit committee to provide robust challenge on financial matters within its remit. |
| Financial Planning  | • Pending legal or regulatory proceedings against the body that may, if successful, result in claims that the body is unlikely to be able to satisfy without a significant impact on its financial stability.  
• Reliance on short-term fixes (for example asset sales) to improve the cash position.  
• Regular use of reserves and investment income to balance budgets or use of reserves to fund recurrent expenditure.  
• Low level of general reserves or significant fall in levels of reserves (general and earmarked) over the last two years.  
• Significant deterioration in the value of assets, the impact of which has not been recognised or is not being addressed in the MTFP.  
• Failure of the leadership team to understand fully the financial implications of risks.  
• Weaknesses in medium-to long-term financial planning, for example: absence of an up-to-date, sustainable 3-5 year medium-term financial plan (MTFP); absence of realistic scenario planning.  
• High dependence on one income source, poor understanding of income sources and their sensitivity to economic changes, or absence of a recent review of charging policies.  
• Financial risks are managed in the short term only with limited consideration of longer term implications. |
| Financial Control:  | • Poor in-year forecasting resulting in significant unexpected budget overspends or under spends in the last two years.  
• Non-compliance with capital or other statutory requirements, for example the Prudential Code, CIPFA Treasury Management Code.  
• Significant prior year budget overspend.  
• Limited or no monitoring of key financial ratios.  
• Adverse key financial ratios.  
• Cash flow difficulties resulting in inability to pay creditors on due dates and/or inability to comply with loan agreement terms. |
**Criterion 1: Securing financial resilience – our conclusions**

<table>
<thead>
<tr>
<th>Risk assessment approach:</th>
</tr>
</thead>
<tbody>
<tr>
<td>In assessing risks relating to audited bodies’ arrangements to secure economy, efficiency and effectiveness, we consider:</td>
</tr>
<tr>
<td>• the audited body’s own assessment of the risks it faces, and its arrangements to manage and address its risks;</td>
</tr>
<tr>
<td>• evidence gained from previous audit work, including the response of the audited body to that work; and</td>
</tr>
<tr>
<td>• the work of the Commission, other inspectorates and review agencies (where these come to the attention of the auditor and are relevant to the auditor’s responsibilities under the Code).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Area for focus</th>
<th>Our conclusions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Governance</td>
<td>• The Leadership Team is aware of the current and future financial challenges</td>
</tr>
<tr>
<td></td>
<td>• The finance department is adequately resourced</td>
</tr>
<tr>
<td></td>
<td>• Changes to the Central Government grant allocations will impact on the financial position over the medium term</td>
</tr>
<tr>
<td></td>
<td>• Adequate consultation and engagement on financial matters</td>
</tr>
<tr>
<td>Financial Planning</td>
<td>• A good track record as far as budgetary control is concerned</td>
</tr>
<tr>
<td></td>
<td>• A sound financial position, as reported in our 2010/11 Annual Audit Letter</td>
</tr>
<tr>
<td></td>
<td>• Risk management arrangements in place, although we will rely on Internal Audit’s review as to how these operate in practice.</td>
</tr>
<tr>
<td></td>
<td>• Future plans to use the trading arm to help bridge the financing challenges referred to earlier</td>
</tr>
<tr>
<td>Financial Control:</td>
<td>• A good track record as far as budgetary control is concerned</td>
</tr>
<tr>
<td></td>
<td>• Adherence to all statutory financial targets</td>
</tr>
<tr>
<td></td>
<td>• Monitoring of key financial ratios</td>
</tr>
<tr>
<td></td>
<td>• No cash flow issues have been identified</td>
</tr>
</tbody>
</table>
## Criterion 2: Securing VFM - risk factors

<table>
<thead>
<tr>
<th>VFM Conclusion criterion 2:</th>
<th>Area for focus</th>
<th>Risk indicators we consider:</th>
</tr>
</thead>
</table>
| The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness. | Prioritising resources | • Lack of leadership from senior management and members on prioritising resources and spending reductions.  
• Limited action to review and challenge strategic priorities and cost-effectiveness of existing activities in the context of the medium-term financial plan (MTFP).  
• Lack of input from or consultation with front-line staff and local residents, to determine local priorities for resources or opportunities for savings.  
• Decision-making not based on appropriate or adequate information.  
• Inadequate cost-benefit analysis, options appraisal or cost information to evaluate or support cost reduction plans.  
• Lack of, or limited, consideration of alternative, lower cost options for delivery.  
• Focus is on high cost activities to the exclusion of other activities, or on short-term options for reductions.  
• Inability to identify or justify high levels of spending compared to other comparable bodies.  
• Lack of understanding of resources at the disposal of relevant partnerships.  
• Cost reductions create unintended impacts on activities and increased spending or capacity gaps.  
• Inadequate monitoring of the implications or impact of spending cuts.  
• Poor record of reducing spend on non-priority areas. |
| | Improving efficiency and productivity | • Lack of, or limited, information on unit costs, transaction costs or whole life costs or poor understanding of what has driven changes in costs over time.  
• High unit costs compared to other comparable bodies or inability to justify higher unit costs.  
• Inward-looking and not open to using comparative data or good practice to challenge arrangements for securing VFM.  
• Poor understanding of how costs and performance compare to those of other similar bodies, or inability to justify higher costs.  
• Lack of robust efficiency plans, including timescales, setting challenging efficiency targets and how they will be delivered.  
• Inadequate evaluation of options for making efficiencies and focus on achieving short-term efficiencies rather than on long-term sustainable savings.  
• Lack of input from front-line staff to the efficiency savings programme.  
• Not challenging the way activities are delivered or exploring innovative and new ways of delivering activities.  
• Inadequate arrangements to monitor achievement of efficiencies and reductions in unit costs, and the impact on service quality and provision. Lack of understanding of how savings impact on performance.  
• Poor record of achieving planned efficiencies or reductions in unit costs. |

**Focus of this criterion:**

The organisation is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.
### Criterion 2: Securing VFM – our conclusions

**Risk assessment approach:**

In assessing risks relating to audited bodies’ arrangements to secure economy, efficiency and effectiveness, we consider:

- the audited body’s own assessment of the risks it faces, and its arrangements to manage and address its risks;
- evidence gained from previous audit work, including the response of the audited body to that work; and
- the work of the Commission, other inspectorates and review agencies (where these come to the attention of the auditor and are relevant to the auditor’s responsibilities under the Code).

<table>
<thead>
<tr>
<th>Area for focus</th>
<th>Overall conclusions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prioritising resources</td>
<td>• Good leadership on future planning</td>
</tr>
<tr>
<td></td>
<td>• Corporate plan and medium term financial plan in place, although we will undertake more work in this area to improve our understanding</td>
</tr>
<tr>
<td></td>
<td>• Consultation and input from front-line staff and other stakeholders</td>
</tr>
<tr>
<td></td>
<td>• Some use of benchmarking information, although this needs to be kept up to date</td>
</tr>
<tr>
<td></td>
<td>• Good examples of partnership working</td>
</tr>
<tr>
<td></td>
<td>• Clear performance reporting</td>
</tr>
<tr>
<td>Improving efficiency and productivity</td>
<td>• An understanding of the costs basis, particularly in areas where zero-based budgeting was applied</td>
</tr>
<tr>
<td></td>
<td>• Future significant savings and / or income generation required to address likely funding gaps</td>
</tr>
<tr>
<td></td>
<td>• Performance management and budgetary control operating effectively</td>
</tr>
<tr>
<td></td>
<td>• Good record of achieving planned efficiencies, with the combination in 2007 delivering significant savings</td>
</tr>
</tbody>
</table>
Next steps

Way forward:
- Based on our risk assessment, we plan our VFM work and decide whether to:
  - highlight the risk to you;
  - defer any work because of current or planned work by the Authority or the Commission, other inspectorates and review agencies; or
  - carry out local risk-based work to form a view on the adequacy of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources.

Work being completed by you:
- As set out in our risk assessment, a review of the operation of your risk management arrangements is scheduled to be completed by Internal Audit, based on their assessment of the main risks facing the Authority. This is a potential sources of information to inform our VFM conclusion and we will consider the results of Internal Audit’s work before issuing our VFM conclusion.

Work planned by us:
- As set out in the risk assessment, we plan to undertake a review of your approach to medium term financial planning and we will pay particular attention to:
  - The links to your latest corporate plan;
  - The basis on which the medium term financial plan has been produced and the assumptions underpinning it;
  - The expected funding gaps in future years as a result of the reduction in grant funding and the ways in which these will be bridged; and
  - The realism of your savings plans, the monitoring arrangements in place and the progress being made in achieving these.

Code requirements for auditors’ risk assessments:
In planning our VFM work, we consider and assess the significant risks of giving a wrong conclusion.
Our assessment of what is a significant risk is a matter of professional judgement, and is based on consideration of the quantitative and qualitative aspects of the subject matter in question.
Performance Report
April – February 2012
Corporate Plan 2011/12 to 2013/14

This is a performance report for Devon and Somerset Fire and Rescue Service for the period April 2011 – February 2012.

Deputy Chief Fire Officer
Devon & Somerset Fire & Rescue Service
10/05/2012
Introduction

This is a performance report for Devon and Somerset Fire and Rescue Service for April 2011 to February 2012.

This report looks at:

- Top level summary of performance against the Corporate Plan’s Measures
  - Measures 1 to 3: Deaths, injuries and incidents which occur as a result of fire in the places where people live (pages 5 to 9)
  - Measures 4 to 6: Deaths, injuries and incidents which occur as a result of fire in the places where people work and visit (pages 10 to 12)
  - Measures 7 and 8: Occasions where our response standards are met for first attendance at dwelling fires and RTCs (pages 13 to 14)
  - Measure 9: A publicly available and current Local Community Plan for each station (page 15)
  - Measure 10: EFQM assessment score (page 16)
  - Measure 11: Staff survey results (page 16)

Please use this report to interrogate performance, ask questions, and to understand how well the Service is doing. If you have any suggestions how to improve this report, or make it easier to illustrate performance against the Corporate Plan, please let us know.
<table>
<thead>
<tr>
<th>Measures</th>
<th>Target</th>
<th>Performance against the target</th>
<th>Performance against previous year (YTD)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Strategic Principle: Work with people, communities and businesses to make Devon and Somerset a safer place to live, work and visit</strong></td>
<td></td>
<td></td>
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<tr>
<td>Measure 1: Deaths in Fires where people live</td>
<td>To maintain a downward trend in fire deaths in places where people live</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
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<tr>
<td>Measure 2: Injuries in Fires where people live</td>
<td>To achieve a downward trend in fire injuries in places where people live</td>
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<tr>
<td>Measure 3: Fires in places where people live</td>
<td>To reduce incidents as a result of fire in places where people live</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td>Measure 4: Deaths in Fires where people work and visit</td>
<td>To achieve a downward trend in fire deaths in places where people work and visit</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td>Measure 5: Injuries in Fires where people work and visit</td>
<td>To maintain a downward trend in fire injuries in places where people work and visit</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td>Measure 6: Fires in places where people work and visit</td>
<td>To reduce incidents as a result of fire in places where people work and visit</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td><strong>Strategic Principle: Respond to local, regional &amp; national emergencies with the appropriate skills &amp; resources</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Measure 7: ERS % 1st Attendance in 10 minutes where people live</td>
<td>To achieve an upward trend in performance for 1st attendance in 10 minutes at dwelling fires</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td>Measure 8: ERS % 1st Attendance 15 minutes for RTCs</td>
<td>To achieve an upward trend in performance for 1st attendance in 15 minutes at RTCs</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td>Measure 9: A publicly available and current Local Community Plan for each station</td>
<td>100% of all LCPs to be available by 1st April of each year</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
<tr>
<td><strong>Strategic Principle: Work hard to be an excellent organisation</strong></td>
<td></td>
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<tr>
<td>Measure 10: EFQM assessment score</td>
<td>To progress towards the EFQM ‘excellence’ benchmark score by 31 March 2014</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
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<tr>
<td>Measure 11: Staff survey results</td>
<td>Continue improvement in staff survey results</td>
<td><img src="image" alt="Performance Result" /></td>
<td><img src="image" alt="Performance Result" /></td>
</tr>
</tbody>
</table>

- **Maintained a positive trend**
- **Failed to achieve a positive trend**
- **Improved performance (against prev. year)**
- **Worse performance (against prev. year)**
- **The same as prev. year**
Measure 1: Deaths which occur as a result of fire in the places where people live

Target: To maintain a downward trend in fire deaths in places where people live

The graph above shows the decreasing trend since combination in deaths at places where people live. In addition is the current year to date information (shown in green) which is not included in the trend line.

Since the introduction of the IRS recording system in April 2009 there has been a total of 20 deaths, of which two were deliberate. 50% of these deaths have occurred in homes with no smoke alarm system fitted. Community Safety are carrying out research into the causes of serious fires.

Further information relating to the seven deaths this year is detailed on the following pages.
Details of Deaths which occurred as a result of fire in the places where people live

**Incident 1, Milton Road, Taunton, 17th June 2011 – Time of call 1245 hrs**
Male aged 60, died due to a fire most likely caused by careless disposal of smoking materials igniting household rubbish on the floor which spread to an arm chair. It was a late call with the fire out on arrival. The fatality was believed to be dead before the arrival of the fire service. Fire investigation established that there had been a number of previous fires of a similar nature within the dwelling that had not been reported to us. There has been no Community Safety Intervention recorded by the Service and although smoke detectors were fitted in the property we are unable to determine if they activated.

The Coroner has confirmed that the death was declared ‘accidental’ as a result of the fire. The casualty was an alcoholic and was heavily under the influence of alcohol at the time of the fire.

**Incident 2, Kenley Gardens, Plymouth, 14th July 2011 – Time of call 0011 hrs**
Female aged 82, died due to a fire which was probably caused by an unattended chip pan. The kitchen was severely damaged by fire and the timber panelled ceiling was consumed in the fire. There was also severe damage to the underside of the floor boards on the first floor.

**Incident 3, King Street, Combe Martin, 5th September 2011 – Time of call 0214 hrs**
Male aged 65, died due to a fire caused by careless disposal of smoking materials. The fatality was living by himself and was suffering from a number of health concerns. The building was fitted with a BS 5839 Part 1 system which raised the alarm and evacuated a number of neighbours. In addition the flat had independent mains powered smoke alarms but it was likely the occupant’s mobility prevented him from escaping through the room of origin.

**Incident 4, New Quay Street, Teignmouth, 3rd November 2011 - Time of call 2155 hrs**
Upon arrival crews were faced with a fully developed fire in the ground floor of a 2 storey terraced property. A 46 year old male was rescued from a first floor bedroom by crews from Teignmouth but had regrettably sustained fatal injuries. The subsequent investigation indicated the fire had started in the ground floor living room area and involved a single chair and 3 seatersofa. There was smoke detection within the property and evidence indicates it was not in the correct position prior to the fire therefore delaying its actuation. A full Fire Investigation Report is being prepared for the Coroner from which the most probable cause of the fire will be published.

**Incident 5, High Street, Cullompton, 3rd December 2011 - Time of call 0623 hrs**
On arrival, the Incident Commander, after having gained forced entry to the two storey property, committed two Breathing Apparatus wearers where a smouldering fire was located in the ground floor living room. Following a search of the ground-floor, the BA wearers then proceeded to the 1st floor where they located a 95 year old woman in bed. The woman was moved outside where paramedics subsequently pronounced her deceased. There were no smoke detectors at the premises.

Investigations into the cause of this fire are on-going, however due to 3 possible ignition sources being within the seat of fire, it is unlikely that the actual ignition source will be determined.

SMA Andy Justice advised an immediate Hot Strike within the area focusing on smoke detector ownership and their maintenance. Additionally, he suggested liaison by Group Support Team personnel with local health care professionals, which this may provide access to other known vulnerable persons.

Further information from the next of kin and a friend confirmed that the elderly woman was independent and extremely private. On these grounds, in their opinion, DSFRS would have found access to her both difficult and challenging.
Incident 6, Broadwoodwidger, Lifton, 9th December 2011 - Time of call 2002 hrs
At the time of call Fire Control (DSFRS Central and Western Commands) requested assistance from Cornwall FRS mobilising colleagues from Launceston who arrived first on the scene, these initial praiseworthy actions resulted in crews arriving 7 minutes before the nearest DSFRS appliances. Notwithstanding this, the crews were faced with a fully developed fire and confirmation on scene that a young 3 year old child was still within the property. Immediate rescue attempts implemented but the intensity of the fire was so high they were unsuccessful. There is no evidence to indicate there was any smoke detection within the property. Although the cause of this fire is believed to be accidental much investigative work is still on-going in preparation for the Coroner. Letters of acknowledgement and thanks have been sent to the CFO of Cornwall FRS. AM Widnell has written to the head of Children’s Services and representatives of DSFRS have attended a Parish Town Council meeting with the local GST providing support for members of the local community.

Incident 7, Hoveland Lane, Taunton, 30th December 2011 - Time of call 1226hrs
This was a late call to a fire we received via the Avon and Somerset Police control room, at this incident crews did not undertake any fire fighting activities. The accidental fire involved combustible items on top of the Hot Plate of an electric oven which spread into the extractor unit above. It is believed that the 81 year old female occupier attempted to extinguish the fire prior to seeking refuge in another room but was regrettably overcome by the smoke. There was smoke detection within the property. The initial findings from the investigation recommends regular testing of smoke alarms by care workers is included in the commissioning details for the support of vulnerable groups. AM Martin and the CS team are considering this proposal and the potential impact implementation could have upon DSFRS and its partners.
Measure 2: Injuries which occur as a result of fire in the places where people live

Target: To achieve a downward trend in fire injuries in places where people live

The introduction of the Incident Recording System (IRS) in April 2009 led to a significant decrease in the number of recorded injuries, this was due to more accurate recording between those people taken to hospital and those people treated or checked at scene. As agreed at Audit and Performance Review Committee, data prior to the introduction of the IRSs is now excluded from this measure, resulting in an upward trend.

This year to date (April to February) there has been 62 recorded injuries. In February there were 10 injuries at 6 accidental dwelling fires.
Measure 3: Incidents which occur as a result of fire in the places where people live

Target: To reduce incidents as a result of fire in places where people live

The graph above shows the decreasing trend since combination in dwelling fires. In addition is the current year to date information (shown in green) which is not included in the trend line.

Year on year we have seen a reduction in fires in places where people live. The amount of reduction has varied between 3.5% and 0.4% so it is really good to see that the current year to date figure of 996 fires is 9.5% down on the same period in the previous year.
Measure 4: Deaths which occur as a result of fire in the places where people work and visit

Target: To achieve a downward trend in fire deaths in places where people work and visit

The graph above shows the trend since combination, the number has remained consistent at 4 or 5 every year. The majority of deaths have been at vehicle fires (15 in total YTD). Accidental vehicle fires are usually caused by a road traffic collision; subsequently the vehicle has caught fire with the occupants still inside it.

On the 4th November 2011 was the large multi vehicle RTC on the M5. There were 7 deaths in total, however following the initial pathologists examinations a maximum of 4 have been identified as being potentially attributable to fire rather than being impact related. The Coroner's report is scheduled for September and the record will be updated with the results.

All of the deliberate fire deaths in places where people work and visit have been suicides.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Domestic</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Deliberate</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accidental</td>
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<td>1</td>
<td>2</td>
<td>0</td>
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<td>0</td>
<td>4</td>
<td>4</td>
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<td>0</td>
<td>4</td>
<td>9</td>
<td>3</td>
<td>2</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>18</td>
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<td>Vehicle</td>
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<td>2</td>
<td>0</td>
<td>4</td>
<td>9</td>
<td>3</td>
<td>2</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>15</td>
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<tr>
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<td>2</td>
<td>3</td>
<td>1</td>
<td>7</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>6</td>
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</tr>
<tr>
<td>Total</td>
<td>4</td>
<td>5</td>
<td>4</td>
<td>5</td>
<td>18</td>
<td>4</td>
<td>5</td>
<td>3</td>
<td>5</td>
<td>4</td>
<td>21</td>
<td></td>
<td>21</td>
</tr>
</tbody>
</table>
**Measure 5: Injuries which occur as a result of fire in the places where people work and visit**

**Target:** To maintain a downward trend in fire injuries in places where people work and visit

The introduction of the Incident Recording System (IRS) in April 2009 led to a significant decrease in the number of recorded injuries, this was due to more accurate recording between those people taken to hospital and those people treated or checked at scene. As agreed at Audit and Performance Review Committee, data prior to the introduction of the IRS is now excluded from this measure; however we are still recording a downward trend.

There are still no confirmed fire related injuries recorded at the large multi vehicle RTC on the M5 in November. The record will be updated as and when we receive any further information from the police or inquest.
Measure 6: Incidents which occur as a result of fire in the places where people work and visit

Target: To reduce incidents as a result of fire in places where people work and visit

The graph above shows the decreasing trend since combination in fires where people work and visit. Also included in the graph is the current year to date information (April – January) which is not included in the trend line.

The number of fires in places where people work and visit is continuing to show a decrease with the current position 4.6% lower than the same time period in 2010/11.

<table>
<thead>
<tr>
<th>Fires in places where people work and visit</th>
<th>2007/08</th>
<th>2008/09</th>
<th>2009/10</th>
<th>2010/11</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Domestic</td>
<td>Accidental</td>
<td>420</td>
<td>429</td>
<td>499</td>
<td>422</td>
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<td></td>
<td>Deliberate</td>
<td>149</td>
<td>136</td>
<td>112</td>
<td>106</td>
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<tr>
<td>Other</td>
<td>Accidental</td>
<td>153</td>
<td>144</td>
<td>150</td>
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<td></td>
<td>Deliberate</td>
<td>255</td>
<td>193</td>
<td>162</td>
<td>132</td>
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<tr>
<td>Vehicle</td>
<td>Accidental</td>
<td>611</td>
<td>562</td>
<td>539</td>
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<td>560</td>
<td>504</td>
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<tr>
<td>Total</td>
<td>Accidental</td>
<td>1184</td>
<td>1195</td>
<td>1188</td>
<td>1121</td>
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<td></td>
<td>Deliberate</td>
<td>964</td>
<td>833</td>
<td>639</td>
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<tr>
<td>Total</td>
<td></td>
<td>2148</td>
<td>1968</td>
<td>1827</td>
<td>1683</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fires in places where people work and visit</th>
<th>2007/08</th>
<th>2008/09</th>
<th>2009/10</th>
<th>2010/11</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Domestic</td>
<td>Accidental</td>
<td>389</td>
<td>386</td>
<td>457</td>
<td>383</td>
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<tr>
<td></td>
<td>Deliberate</td>
<td>143</td>
<td>126</td>
<td>101</td>
<td>99</td>
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<tr>
<td>Other</td>
<td>Accidental</td>
<td>141</td>
<td>126</td>
<td>133</td>
<td>142</td>
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<tr>
<td></td>
<td>Deliberate</td>
<td>232</td>
<td>177</td>
<td>149</td>
<td>124</td>
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<tr>
<td>Vehicle</td>
<td>Accidental</td>
<td>566</td>
<td>519</td>
<td>496</td>
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<td>511</td>
<td>454</td>
<td>338</td>
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<tr>
<td>Total</td>
<td>Accidental</td>
<td>1096</td>
<td>1031</td>
<td>1086</td>
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<td>886</td>
<td>757</td>
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<tr>
<td>Total</td>
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<td>1982</td>
<td>1788</td>
<td>1674</td>
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</table>
Measure 7: Occasions where our response standards are met – 1st attendance in 10 minutes for places where people live

Target: To achieve an upward trend in performance for 1st attendance in 10 minutes at fires where people live

The dwellings emergency response standard is based on the first attendance arriving in 10 minutes irrespective of where the dwelling is located. This 10 minute response is from the time of the call to the time the first appliance arrives at the scene and therefore includes call handling time and turning out to stations as well as actual travel time. There can be numerous impacts on the response time such as: confused callers making call handling time longer to identify the location, or adverse weather conditions (e.g. snow and ice) affecting retained staff getting to the station as well as affecting the appliance getting out to the incident, and the incident being in a remote rural area.

The graph above shows the percentage achieved at year end against which the target is set, also shown is the position at the end of February for each year. The trend line is based on the year end percentages to identify how we are performing against the target.
Measure 8: Occasions where our response standards are met – 1st attendance in 15 minutes for RTCs

Target: To achieve an upward trend in performance for 1st attendance in 15 minutes at RTCs

The emergency response standard for Road Traffic Collisions (RTCs) is for the first attendance to be within 15 minutes regardless of the whereabouts of the incident. For RTCs the average call handling time is slower than for dwelling fires as it can take longer to identify the location of the incident with the caller not always aware of their exact location.

The graph above shows the year end percentage achieved as well as the year to date position (April – February). The trend line is based on the year end percentages to identify how we are performing against the target.

<table>
<thead>
<tr>
<th>% 1st attendance in 15 minutes</th>
<th>April - February YTD Actual</th>
<th>Previous Year</th>
<th>Direction of Travel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number achieved in 15 minutes</td>
<td>79.67%</td>
<td>76.18%</td>
<td></td>
</tr>
<tr>
<td>Number of incidents</td>
<td>866</td>
<td>905</td>
<td></td>
</tr>
<tr>
<td>Total incidents</td>
<td>1087</td>
<td>1188</td>
<td></td>
</tr>
</tbody>
</table>

The graph above shows the year end percentage achieved as well as the year to date position (April – February). The trend line is based on the year end percentages to identify how we are performing against the target.
Measure 9: A publicly available and current Local Community Plan for each station

Target: 100% of all LCPs to be publicly available by 1st April of each year

The Local Community Plan (LCP) is designed to inform the public of the activities DSFRS is undertaking to make the community safer in each of our station areas. It is the local mechanism for planning activities that will achieve the direction provided by the Corporate Strategy.

The target of 100% of all LCPs to be publicly available by 1st April of each year will commence as of 1st April 2012. The reason that the target will commence from 1st April 2012 is that the new corporate measures did not exist as of 1st April 2011 and therefore the measure and target could only be applied retrospectively.

In total there are 83 Local Community Plans. The plans for 2011/12 are now in place and are available to the public on the DSFRS website. Had the corporate measure existed on 1 April 2011 we would have achieved a result of 82% being published before 1st April 2011 and the remaining 18% available from 26th May 2011.

The timeliness and quality of the LCP production has been improving each year since their introduction at Combination in 2007. It is the importance of the LCP documents for planning and communicating our activities to reduce risk within a local area that are the drivers for the 100% target in 2012.

Progress update

The preparation of the 2012/13 Local Community Plans has begun. Community risk profiles have been prepared and are available to inform the development of the 2012/13 plans. These contain information on where risk groups are and how they might be engaged with, as well as signposting the reader to sources of further information and other targeting tools.

The 2012/13 Local Community Plan templates have been distributed to the relevant service delivery managers. The templates were newly developed for the 2011/12 plans and contain information about station response activity levels, case studies of how stations have engaged with their communities and maps both of the physical station ground and the 10 minute emergency response standard area. Business support is assisting service delivery in preparing the plans to the required timescales by offering on site support.

The LCP drafts were distributed to Groups on 16th January 2012 and currently amendments are being made. The overall completion date remains the target of 100% publically available by 1 April.
Measure 10: EFQM assessment score

Target: To progress towards the EFQM ‘excellence’ benchmark score by 31 March 2014

Progress update

The 2011 Assessment has now been finalised.

Since last year’s assessment the team has met to review not only its performance but the progress the Service is making. The internal review identified a number of areas which require further consideration and if addressed would add value to future assessments and the assessment process as a whole. The following was recommended and agreed by SMB:

- workshops to help managers understand how the assessment impacts on their role,
- identify a designated co-ordinator from within the existing team to manage the assessment process and its integration into the Service,
- implement the new assessment model which moves from the team assessing a document to assessing the Service (this will require more site visits but a reduced reliance on managers submitting evidence),
- clearer definition of the team’s role to ensure that future assessments add value and the appropriate resources are in place,
- apply for a formal award, ‘Recognised for Excellence’, based on the score we received at the last assessment. This would add value by providing an external validation of where we are on our journey to excellence.

One of the strategic goals of DSFRS is to become an excellent organisation by 2014. The EFQM model will play a key role in monitoring this target.

Measure 11: Staff survey results

Target: Continue improvement in staff survey results

Progress update

The next staff survey is due to be carried out in the first half of 2012. The Steering Group has met regularly to develop the draft questions that will be included in the next survey and the approach in terms of distribution and analysis. Part of the Group’s work is to identify and recommend the questions that will be used to inform progress against this measure.