

WYFRA	AUDIT COMMITTEE	19 April 2013	ITEM No 5
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REPORT OF: CHIEF FINANCE OFFICER

PURPOSE OF REPORT: INTERNAL AUDIT ACTIVITY REPORT

RECOMMENDATION: THAT MEMBERS NOTE THE CONTENT OF THE REPORT

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT DETAILS

Exemption Category: None

Contact Officer: G Maren – Chief Finance Officer
01274 655711

Background Papers:

SUMMARY

To provide a summary of audit activity for the period from January 2013 to March 2013 and to report the findings to the Committee.

1 INFORMATION

1.1 This Committee has the responsibility for monitoring the work of internal audit. In order to facilitate this, Internal Audit provide a quarterly report of its progress which includes a summary of the work completed and an assessment of the level of assurance provided by the systems examined. This report covers the period from January 2013 to March 2013.

1.2 On completion of each audit the Auditors provide an assessment of the level of assurance that the control systems in place provide. There are four rankings as detailed below. :-

Substantial assurance
Adequate assurance
Limited assurance
No assurance

More details of how these classifications are measured are provided in the attached appendix.

1.3 This report includes a detailed explanation of action which has been taken on any audits which are ranked as providing either limited assurance or no assurance.

2 ROUTINE AUDITS

2.1 During the current period two audits have been completed both of which demonstrated substantial assurance.

2.2 In addition, section 6 includes the result of a business risk audit on 'management of construction projects which demonstrated adequate assurance.

3 SPECIAL INVESTIGATIONS

3.1 There has been one special investigation at the request of the Chief Finance Officer where following a competitive tender process for the purchase of IT storage 4 of the 5 bids received were for exactly the same amount. Internal Audit was asked to ensure that contract standing orders had not been compromised.

3.2 In addition, section 9 of the report provides details of internal audits involvement in the fleet transport review which is currently ongoing.

4 REVIEW OF KEY RECOMMENDATIONS

- 4.1 Section 8 of the report provides the committee with an update on the implementation of recommendations from previous audits - all of which have now been actioned.

5 INTERNAL AUDIT PERFORMANCE

- 5.1 The final section of the report deals with the performance of the internal audit section against the audit plan.

6 RECOMMENDATIONS

- 6.1 Members are asked to note the contents of the report.



INTERNAL AUDIT QUARTERLY REPORT

JANUARY TO MARCH 2013

Simon Straker: Audit Manager

ABOUT THIS REPORT

This report contains information about the work of the Authority's Internal Audit provided by Kirklees Council. The 2012-13 Audit Plan includes fifteen pieces of work covering a variety of cyclical audits which meet the expectations of the external auditor and address some of the major risks identified by the Authority.

For ease of reference the audits are categorised as follows:

1. Summary
2. Major and Special Investigations
3. Key Financial Systems
4. Other Financial Systems & Risks
5. Locations and Departments
6. Business Controls
7. Follow Up Audits
8. Recommendation Implementation
9. Other Work
10. Internal Audit's Performance

Investigation summaries may be included as a separate appendix depending upon the nature of the findings.

When reports have been agreed and finalised with the Director concerned and an Action Plan drawn up to implement improvements, the findings are shown in the text. Incomplete audits are shown as Work in Progress together with the status reached: these will be reported in detail in a subsequent report once finalised.

Good practice suggests that the Authority's management and the Audit Committee should receive an audit opinion reached at the time of an audit based upon the management of risk concerning the activity and the operation of financial and other controls. At the first meeting of the Audit Committee, Members resolved to adopt an arrangement relating to the level of assurance that each audit provides. The four degrees of assurance selected are shown overleaf, together with a definition of

the adequacy of the control environment and the degree of application of the controls for each opinion. An assessment of the opinion that would be reached based on the prioritisation of recommendations made is also shown.

As agreed with the Audit Committee, the report has been expanded to include details of the key recommendations applicable to each audit that does not result in a formal follow up visit and the action taken by management regarding their implementation (Section 8).

The final section of the report concerns Internal Audit's own performance. There is a need to be mindful that with the relatively small numbers of audits included in the plan, percentages can give a slightly misleading impression. There is a paucity of qualitative measures of the effectiveness of internal audit, the main one in use being client satisfaction surveys following the completion of an audit for which the return rate is relatively low.

Assurance Opinions

	Level	Control Adequacy	Control Application
POSITIVE OPINIONS	Substantial Assurance	A robust framework of all key controls exists that are likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
	Adequate Assurance	A sufficient framework of key controls exists that are likely to result in objectives being achieved but the overall control framework could be stronger.	Controls are applied but with some lapses.
NEGATIVE OPINIONS	Limited Assurance	Risk exists of objectives not being achieved due to the absence of a number of key controls in the system.	Significant breakdown in the application of a number of key and / or other controls.
	No assurance	Significant risk exists of objectives not being achieved due to the absence of key controls in the system.	Serious breakdown in the application of key controls.

Reporting Assurance Levels

Level	Fundamental	Significant	Merits Attention
SUBSTANTIAL ASSURANCE	There are no fundamental recommendations	There is no more than one significant recommendation	There are no more than 5 merits attention recommendations.
ADEQUATE ASSURANCE	There are no fundamental recommendations	There are 2 – 4 significant recommendations	There are 6 – 10 merits attention recommendations
LIMITED ASSURANCE	There is 1 or more fundamental recommendations	There are more than 4 significant recommendations	There are more than 10 merits attention recommendations
NO ASSURANCE	The number of fundamental recommendations made reflects an unacceptable control environment	N/A	N/A

Classification of Recommendations

Classification	Action
Fundamental	A recommendation - often requiring immediate action – that is key to maintaining an appropriate control environment and thereby avoiding exposure to a significant risk to the achievement of the objectives of the system, process or location under review.
Significant	A recommendation requiring action that is necessary to improve the control environment and thereby avoid exposure to a risk to the achievement of the objectives of the system, process or location under review
Merits Attention	A recommendation where action is advised to enhance control or improve operational efficiency.

It is the practice of Internal Audit to undertake follow up audits to ensure that agreed actions have been undertaken. Any audits that produce less than "adequate assurance" will be followed up, together with a sample of the remainder and a new opinion will be expressed about the level of assurance that can be derived from action taken to address the weaknesses identified. The implementation or otherwise of all other key recommendations is reported too (Section 8 below).

1. SUMMARY

This report contains information about work both completed and in progress during the final quarter of 2012-13.

Each piece of work undertaken has concluded with a positive audit opinion, with all but one receiving the highest assurance opinion available (Substantial Assurance). As a result of audit work during this period, it can be concluded that in the main, processes in place at the time of the audits to control both the financial and other business risks examined are generally of a high standard.

Where applicable, management have agreed any audit recommendations made and completed an Action Plan to address the issues that have been identified in the individual pieces of work.

Management's implementation of agreed key recommendations arising from original audits not subject to a formal follow up is shown at section 8, and for this period the action taken is comprehensive.

Due to the volume of unplanned work that has been undertaken, two pieces of planned work in the original plan were not completed by 31 March, (Flooding Risk and New Dimension Funded Assets). Our normal practice with any outstanding audits is to roll forward such audits into the following year's plan, in agreement with the Chief Finance Officer. However the Risk Management Strategy Group have counselled that the Authority can derive sufficient assurance from a rigorous Government review of New Dimension Assets undertaken recently, so that consequently an internal audit at this time would add little value. The Flooding Risk audit has been included into the 2013/14 Plan.

2. SPECIAL INVESTIGATIONS & REVIEWS

Procurement of Nimble IT Storage.

The Chief Finance Officer asked for a review of this procurement exercise and compliance with Contract Standing Orders (CSOs) following receipt of four equally priced bids from suppliers in addition to that from the cheapest bid. The following was established:

- a specification identified the minimum standards / thresholds required and following a desk top exercise to identify potential products, several were tested on site to confirm performance. An alternative approach would have been to organise a procurement product demonstration between suppliers of different products but this was discounted on the grounds of testing the suitability of products first.
- as a result of this exercise only one product – Nimble’s -met the original criteria in full.
- the US manufacturer is unwilling to supply direct but they provided details of 5 of their accredited UK re-sellers for a tendering exercise based on specific part numbers, including the one who had organised the demonstration.
- tender results showed one reseller offering a price of £101k and the other 4 identical prices of £176k due to the level of discount offered to the lead reseller / demonstrator by the manufacturer compared with the same level given to the remainder. There were no other criteria, or terms and conditions to evaluate the bids against, as both support and warranty are to be provided by the manufacturer. The manufacturer has also provided written undertaking to provide the same level of discount to future purchases / upgrades as included in the lowest tender.
- based upon indicative prices provided for the other products reviewed, albeit that they were non-compliant, the lowest price submitted seems to satisfy the requirement to demonstrate value for money and is within the capital budget provision, albeit that it is split between hardware and business continuity budget heads.
- as the supplier is relatively new and has not been used by the Authority previously, it was agreed to seek a reference from two recent UK customers and request a financial appraisal be undertaken.

Given the circumstances of this procurement, it was concluded that compliance with CSOs had been demonstrated.

Opinion – Substantial Assurance

Follow up work in relation to the two Limited Assurance opinions reported last time in relation to Equipment Accountability and IT Procurement are scheduled for the next quarter.

3. KEY FINANCIAL SYSTEMS

This category relates to the main financial systems of the Authority which feed into the financial ledger and Annual Accounts and which represent the majority of the Authority's expenditure and income streams. Audit coverage is usually annual.

System	Findings	Audit Opinion
Chief Finance Officer		
Creditor Payments	<p>Overall the National Fraud Initiative exercise provided assurance that controls in place are adequate and there is no evidence of fraud or error. No financial savings to the Authority were identified on this occasion, as no duplicate payments were found in the testing of 2012/13 data undertaken in this audit. Additional evidence of this conclusion was provided by the results of an exercise by the Council in 2011 where an external contractor undertook to identify potential duplicate payments. The period covered three financial years from 2008/09 through to 2010/11 from which a total of just three duplicates were identified to a value of £542.42. The overpayments were recovered by the contractor (less their deduction of 10%) and paid back to WYFRA. Kirklees Council proposes to repeat this exercise for 2011/12 and 2012/13 data shortly.</p> <p>Although there is an ad-hoc review of the suppliers database and a pro-active process to reduce the risk of duplicate supplier details being created, there were a number of duplicate supplier details identified during the audit which require review by the Council to reduce the risk of fraudulent activity or error further.</p>	Substantial Assurance

Director of Service Support		
Payroll & Personnel Administration	<p>Overall the National Fraud Initiative exercise provided assurance that there are good controls in place and that they are operating effectively, so that payment is being made to employees entitled to live and work in the UK, whose role is unaffected by employment elsewhere in the public sector and who are free from potential conflicts of interest with suppliers to the Authority. No financial savings to the Authority have been identified from the testing undertaken in this audit.</p> <p>A small number of employees were found not to have sought approval to undertake secondary employment and a reminder is to be issued accordingly in accordance with Employment Services policy.</p>	Substantial Assurance

4. OTHER FINANCIAL SYSTEMS & RISKS

This category relates to smaller scale and / or lower risk activities reviewed periodically to ensure a full coverage of the Authority’s activities.

No audits of this type were undertaken during this period.

5. LOCATION & DEPARTMENT AUDITS

This category relates to smaller scale and / or lower risk establishments reviewed periodically to ensure a full coverage of the Authority’s activities. In accordance with the Audit Strategy, routine station audits have ceased.

No audits of this type were undertaken during this period.

6. BUSINESS RISK AUDITS

This category of audits reflects the revised Audit Strategy to move towards an increased coverage of the controls and management actions to respond to the major risks to the Authority’s objectives as codified in the Corporate Risk Matrix.

Control	Findings	Audit Opinion
Director of Corporate Resources		
Management of Construction Projects	<p>In accordance with delivery of the IRMP, two new facilities have been built largely on time and to budget and feedback from users is largely very positive.</p> <p>Whilst consultant procurement had been undertaken correctly as regards the projects in this audit, it later became apparent in relation to two subsequent projects that whilst there is a body of consultants which have been evaluated in respect of previous procurements, there is not a standing list formulated as required by CSOs, specifically in terms of advertising. This deficiency has been addressed in the meantime.</p> <p>CSOs also require appointment of consultants managing contracts on behalf of the Authority also to be made by contract. This is not the current procedure as appointments are by purchase order, thus exposing risks around the lower amount of protection afforded.</p> <p>The body of evidence authorising the consultant to proceed with variations was not held in one place, resulting in the audit trail being hard to follow.</p> <p>The contract periods commenced prior to confirmation of authority to proceed as expressed in the signed Capital Outlay Report, although this seems to have been related to a procedural change that occurred at the same time.</p>	Adequate Assurance

Director of Service Support		
Safeguarding	Draft Report to be issued shortly.	

7. FOLLOW UP AUDITS

Any audits that result in a less than adequate assurance opinion are followed up usually within six months, depending upon the timescale for implementing the agreed recommendations. Additionally, a sample of other audits is followed up periodically too.

No follow up audits were scheduled to be undertaken during this period.

8. REVIEW OF KEY RECOMMENDATIONS

System / Risk	Agreed Recommendations (Classification)	Original Audit Opinion	Management Action Since
<p>Theft of Thermal Image Cameras</p> <p>(Directors of Corporate Resources / Service Delivery)</p>	<p>Security arrangements, in particular to limit/control access to store areas and to Stations, should be reviewed and strengthened. Priority - Significant</p> <p>Discussions with the TIC supplier (E2V Ltd) should be finalised by the Senior Corporate Resources Manager in relation to the removal of broken/obsolete cameras and the future 'trade in' arrangements of old for new. Priority - Significant</p> <p>Roles and responsibilities in relation to access to, and management of the EMS should be reviewed to enable tighter control of relocating equipment. For this purpose, consideration should be given to having one administrator (within OPS EQ). Priority – Significant</p>	<p>Limited Assurance</p>	<p><i>An unannounced follow up audit is scheduled to be carried out as part of the 2013-14 Audit Plan.</i></p> <p>Actioned. Reviewed for temporary building and included in the design of refurbished Stores building. Physical security audits have been carried out across all stations.</p> <p>Actioned. Obsolete cameras returned to supplier and future purchases to be made on an exchange basis.</p> <p>A review of EMS included in 2013-14 Action Plan. Members of the Ops Equipment team are now attending Red Kite user group meeting to ensure we are kept update with the latest software upgrades.</p>

Theft of Thermal Image Cameras

(continued)

Possibility of system redesign should be investigated to allow improved management of equipment (i.e. removed from service, split 'Unallocated' category, remove 'Expended category, force actions/comments to be added) so as to avoid confusion. **Priority - Significant**

The marking of equipment should be reviewed and should include issue location (i.e. station number), therefore enabling equipment 'lost' during operations/training to be returned to the owner station. In particular valuable equipment such as TICs should in future be engraved per Financial Procedure Rules. **Priority – Significant**

In line with Financial Regulation 7.6, more frequent stock checks should be introduced, starting with one immediately, i.e. monthly spot checks on a sample of valuable/attractive stock items (& more detailed quarterly in addition to annual full stock check). The results should be formally recorded, investigated where appropriate, and reported to the Senior Corporate Resources Manager and Chief Finance Officer. Only thereafter, upon their authorisation should the OPEX system be amended. **Priority - Significant**

To be part of EMS review, as above.

To be part of EMS review, as above. All TICs now engraved.

Actioned. Regular unannounced stock checks now being carried out and recorded.

System / Risk	Agreed Recommendations (Classification)	Original Audit Opinion	Management Action Since
<p>Special Service Calls (Director of Service Delivery)</p>	<p>In accordance with OPID16 (2012), operational staff should be reminded of the requirement to fully complete a 701 and 701a form for non-chargeable and chargeable calls and forward to Finance staff to reduce the resources required to follow up non returns. Priority – Significant</p> <p>The non return of both chargeable and non-chargeable 701 forms should be followed up by the Finance Team to ascertain why they have not been returned in accordance with OPID16 and to ensure that all credit income due to the Authority is recovered promptly (Findings 18, 19, and previous recommendation). Priority - Significant</p>	<p>Adequate Assurance</p>	<p>Actioned. A reminder was sent out by the Operations Department 8th October 2012.</p> <p>Actioned. The non return of 701 forms is now chased up following receipt of a report from the Data Team.</p>
<p>Fire Prevention (Director of Service Delivery)</p>	<p>Continue to develop the points system to ensure targets will be agreed by the implementation of the revised scheme in April 2013. Priority - Significant</p>	<p>Substantial Assurance</p>	<p>Actioned.</p>

9. OTHER WORK

Director of Strategic Development

Fleet Transport Review

The Director of Strategic Development requested Internal Audit to participate in the group charged with reviewing the number of non-emergency vehicles in the Brigade fleet. The audit role was to provide an independent challenge and advisory function feeding into a report to Management Board at the end of 2012/13.

The Review Group challenged the existing utilisation of vehicles identified within scope in respect of both operational and VFM aspects. To achieve this position quality and relevant vehicle usage data was captured during the review period to enable poorly performing vehicles to be identified and appropriate action(s) to be considered in achieving improved performance whilst achieving VFM for the Authority as a whole.

10 **INTERNAL AUDIT'S PERFORMANCE 2012-13**

Performance Indicators	11/12 Actual	12/13 Target	12/13 Actual
Audits completed within the planned time allowance	77%	80%	70%
Draft reports issued within 10 days of fieldwork completion	87%	90%	85%
Client satisfaction in post audit questionnaires	100%	90%	83%
Chargeable audit days	156	160	184
QA compliance sample checks – percentage pass	100%	90%	100%
Planned Audits Completed	11	15	13
Planned Audits In Progress	5		0
Unplanned Work Completed	6		7
Unplanned Work In Progress	0		0

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REPORT OF: CHIEF FINANCE OFFICER

PURPOSE OF REPORT: TO PRESENT DETAILS OF THE DRAFT INTERNAL AUDIT PLAN FOR 2013-14

RECOMMENDATION: MEMBERS ARE ASKED TO NOTE THE CONTENTS OF THE REPORT

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT DETAILS

Exemption Category: None

Contact Officer: G Maren, Chief Finance Officer –
01274 655711
S Straker Internal Audit Manager
01484 221140

Background Papers:

This report provides an outline of the proposed programme of audit work for 2013-14.

1 Introduction

- 1.1 The Chief Finance Officer has a statutory duty to provide a continuous and effective internal audit. Internal Audit is provided as one of a number of financial services under a SLA with Kirklees Council. In total 160 days of audit time is provided to the Authority each financial year.
- 1.2 Internal audit work is undertaken to provide an independent annual opinion to the Authority on its risk management systems and internal control environment, which then plays a significant role in informing the Annual Governance Statement, signed by the Chief Executive and the Chair of the Authority, that accompanies the Annual Accounts.
- 1.3 The audit planning process is based upon an extrapolation from a five year strategic plan, during which all activities are reviewed at varying frequencies based upon the level of risk attached to each system, activity or location. A number of other factors are then taken into account. Consideration is placed upon the Authority's Risk Matrix and management processes and the requirements of the external auditor, who place some reliance on internal audit work to inform their opinion on the Annual Accounts accordingly. Finally, the views and concerns of the Chief Finance Officer and Directors are incorporated to produce an annual plan.

2. Draft Audit Plan

- 2.1 It is proposed that audit reviews on business risks and controls now account for 50% of audit time, the remaining days being allocated between specific areas of activity (40%) and a contingency provision (10%).

2.2 Key Financial Systems

This work is designed to test the key financial systems of the Authority and provides assurance to the external auditors as part of the annual audit of accounts. Each year a different element of each of the four key financial systems (payroll, creditors, debtors & income) is tested. The plan for 2013/2014 will review the following systems:

- SAP Implementation – impact on WYFRA

Kirklees Council are in the process of implementing a new SAP system for the provision of all financial systems. Whilst the Authority is being engaged in the implementation it does pose some significant risks particularly bearing in mind the remoteness of this site. Internal Audit will review the implementation and its impact on this Authority.

- Disbursement Account

2.3 Other Financial Systems and Locations

This is the traditional audit work where the Auditors will visit a section or location and review all the key systems in that particular area. This traditional approach to audit has a number of benefits not least of which being the knowledge that all sections are subject to Audit and the element of surprise. Whilst this work may not always deliver major changes to systems it does examine the level where the majority of staff have access to the Authority's cash and other resources.

2.4 Corporate Governance

This work is to make sure that the Authority's systems of corporate governance are being complied with in 2013/2014.

2.5 Basic Probity Audits

The move to a more managed and risk based approach to internal audit leads to a reduction in the amount of basic probity audit carried out. It is therefore worthwhile allocating some time periodically to do some basic probity work to ensure the basic systems are resilient. This will include a number of one off stack checks as well as checks on invoices and cash payments.

2.6 Business Risks and Control

This area of work was introduced in the 2009/2010 audit plan as a pilot. As the committee are aware the Authority has a well embedded risk management and business continuity process designed to deal with any crisis the Authority may face. Included within this document are systems and procedures that will be implemented in the event of a major emergency. The purpose of this work is to provide an independent check of the control measures that are in place.

Detailed of the planned work is included in the attached appendix.

2.7 Follow Up Audits

Part of the plan is set aside to review the implementation of recommendations from the previous year's audit plan. The areas that will be covered this year will include :-

- Equipment Controls (following TIC thefts)
- IT Procurement
- Vehicle Review Implementation

2.8 Contingency

This will be used for one off audit reviews which will be identified by Chief Finance Officer in consultation with Management Board during the year.

3. Recommendations.

Members are asked to approve the draft audit plan.

WEST YORKSHIRE FIRE & RESCUE AUTHORITY

INTERNAL AUDIT PLAN 2013-14

Financial Systems			
• SAP Implementation	impact on WYFRA	18	
• Disbursement Account		2	20
Other Systems & Locations			
• PMU – VFM/Effectiveness Review		10	
• Service Delivery Centre contract review		10	20
Corporate Governance		5	5
Basic Probity Audits			10
Business Risks & Controls *			
• Vehicle Accidents		10	
• Service Plan Targets		10	
• RDS Availability		10	
• Wide Area Flooding		10	
• Misuse of Information Assets		10	
• IRMP Initiatives – Outcome		10	
• Asbestos		10	
• Joint Control Project / on-going		10	80
Follow Up Audits			
• Equipment Controls (following TIC thefts)		5	
• IT Procurement		5	
• Vehicle Review Implementations		5	15
Contingency		10	10
			160

**see details of business risks (extract March 2013 Risk Matrix) and a brief outline of proposed audit scope in table overleaf.*

Business Risks & Controls

Risk Ref.	Risk Factor	Business Risk	Proposed Audit Scope
VACC1.S	12	Vehicle Accidents	An assessment of current arrangements in place to reduce vehicle accidents and whether this has had a positive impact on the number of incidents.
FSPT1.S	12	Failure to achieve Service Plan Targets	A review of performance management arrangements and delivery against Service Plan targets.
ARDS1.S	10	RDS Availability	Adequacy of action to effectively manage service provision as a result of the generic reduced availability of retained duty system staff.
WAFL1.S	9	Wide Area Flooding	A review of management action and control measures put in place to respond to the risk of serious flooding, including operational procedures and the provision of specialist training and equipment.
MOIA1.S	9	Misuse of Information Assets	An assessment of the adequacy of the FRS Protective Security Framework and the adequacy of associated physical, personnel and information security controls.
IRMP2.S	9	Failure or Delay in Implementing IRMP initiatives	As assessment of the delivery of, and outcomes from IRMP initiative implementation, including achievement of savings and service provision.
AUCL1.S	9	Asbestos Claims	Review adequacy of health and safety management arrangements specifically relating to asbestos.

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REPORT OF: CHIEF FINANCE OFFICER

PURPOSE OF REPORT: TO PRESENT DETAILS OF THE AUDIT
WORK PROGRAMME AND SCALE OF FEES
FOR 2013/2014

RECOMMENDATIONS: MEMBERS ARE ASKED TO NOTE THE
CONTENTS OF THE REPORT

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT DETAILS

EXEMPTION CATEGORY:

ACCESS CONTACT OFFICER: G Maren, Chief Finance Officer
01274 655711
geoff.maren@westyorksfire.gov.uk

**BACKGROUND PAPERS
OPEN TO INSPECTION:**

SUMMARY

This report provides details of the external audit fees for 2013/2014 audit of accounts and value for money conclusion.

1 INTRODUCTION

- 1.1 At the last meeting of this committee the External auditor presented the audit plan along with details of the audit fees for 2012/2013 audit. During the discussion on the report the Auditors were asked to explain the breakdown of the fees along with the specific charges levied for different types of staff.
- 1.2 The Auditor explained that because of the national tendering process he would not be able to provide a detailed breakdown of the costs as requested by the committee which would reconcile to the actual fees charged.
- 1.3 The Authority has now received a report from the Audit Commission setting out the fees for 2013/2014 which also goes some way to explaining the details of the Audit fee.

2 AUDIT COMMISSION REPORT

- 2.1 The main purpose of the report is to set out the Audit fees for 2013/2014 which, for this Authority, will be £48,107, which is no change from the 2012/2013 fee.
- 2.2 In the background section of the report it provides a bit more information about the fee including how the fee is set which is summarised below:
 1. It is the Audit Commission that is responsible for setting the fee, not KPMG, who deliver the audit.
 2. The purpose of the fee is to fund the Audit Commission and its running costs which include the cost of the public sector audits.
 3. As previously reported, the Audit Commission has undertaken a tendering process for the delivery of external audit based on regional providers.
 4. In other words KPMG did not provide individual prices for each local authority but an annual fee for provision of the whole of the region.
- 2.3 This supports the response of Mr Lundy from KPMG that he would be unable to provide a breakdown of the fee detailing staff time and recharge costs.
- 2.4 The report explains that there is a procedure by which the Auditor can vary the fee but this is subject to agreement with the Audit Commission and the relevant local authority.
- 2.5 Finally, it anticipates that current low fee levels will be maintained for the duration of the 5 year contract, subject to an annual review.

3. FINANCIAL IMPLICATIONS

- 3.1 As explained in the body of the report, the fee for 2013/2014 will be £48,107 which will be met from within the approved revenue budget.

4. RECOMMENDATION

- 4.1 Members are asked to note the contents of the report

Proposed work programme and scales of fees 2013/14

Local government and police bodies

December 2012

The Audit Commission's role is to protect the public purse.

We do this by appointing auditors to a range of local public bodies in England. We set the standards we expect auditors to meet and oversee their work. Our aim is to secure high-quality audits at the best price possible.

We use information from auditors and published data to provide authoritative, evidence-based analysis. This helps local public services to learn from one another and manage the financial challenges they face.

We also compare data across the public sector to identify where services could be open to abuse and help organisations fight fraud.

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Introduction

1 This consultation document sets out the work the Audit Commission plans to undertake at local government and police audited bodies during 2013/14, with the associated [scales of audit fees](#). A separate consultation document covers the Commission's [work programme and scales of fees at NHS bodies](#).

2 The consultation does not cover small bodies subject to the limited assurance regime. Fee scales for small bodies were set in April 2012 for five years and are available on the [Commission's website](#).

3 We hope the information set out in this document is helpful to stakeholders in considering our proposals for the 2013/14 work programme and scale fees, as well as supporting audited bodies' financial planning.

Background

4 In March 2012, the Commission announced significant reductions of up to 40 per cent in audit and certification fees from 2012/13 onwards, following an exercise to outsource the work of its in-house audit practice. These fee reductions were achieved as a combined result of the Commission's bulk purchasing power and internal efficiency savings.

5 When we announced the reductions, we said that we expect these lower fees to apply for five years, from 2012/13 to 2016/17, subject to annual review.

6 We plan to publish the final work programme and scales of fees for 2013/14 in April 2013. We have a statutory duty to consult before prescribing a scale of fees, and consult audited bodies themselves, where possible, as well as their representative associations, relevant government departments and the accountancy profession.

2013/14 fees

7 We do not plan to make any changes to the work programme for local government audited bodies for 2013/14. We therefore propose that scale audit fees are set at the same level as the fees applicable for 2012/13.

8 Fees for police bodies for 2012/13 reflected the increase in audit work arising from the changes introduced by the Police Reform and Social Responsibility Act 2011, requiring auditors to undertake audits of two statutory bodies in a police area from 2012/13, rather than one.

9 The 2012/13 overall fee for each police area, covering the audit of the police and crime commissioner and the chief constable, included an element for auditors' work on financial reporting requirements for the

transition from police authorities. We intend to remove this element for 2013/14, reducing the fee for the police and crime commissioner by a further 7 per cent.

10 We will keep the scales of fees for the new police bodies under review, to ensure they are consistent with auditors' local assessment of audit risks.

11 The Commission may approve variations to published scale fees for individual audited bodies, to reflect changes in circumstances or audit risks. These variations will apply to the fees for 2013/14 where the matter leading to the variation is of an ongoing nature.

Fees beyond 2013/14

12 We have made a commitment to review scales of audit fees each year, with the expectation that the significant audit fee reductions introduced from 2012/13 will apply until 2016/17. We expect to consult each year on the work programme and scales of fees before confirming fees.

13 The Commission has reduced significantly in size, but will continue to oversee the contracts with audit suppliers and make auditor appointments.

14 Draft legislation published by the government in July 2012 proposes closing the Commission by April 2015. The Commission's contracts with audit suppliers run until 2016/17, with a possibility of extension for up to three years. The responsibility for overseeing these contracts is expected to pass to a residuary body from April 2015.

Responding to this consultation

15 We welcome comments from stakeholders on the proposals contained in this document. Please send comments by email to workandfeesconsultation@audit-commission.gov.uk or to Jon Hayes, Associate Controller of Audit (Compliance), at the following address by **Friday 8 February 2013:**

Audit Commission
1st Floor Millbank Tower
Millbank
London
SW1P 4HQ

Proposed work programme for 2013/14

Audit

16 Auditors tailor their work to reflect local circumstances and their assessment of audit risk. They do this by assessing the significant financial and operational risks facing the body, and the arrangements it has put in place to manage those risks.

17 Under the *Code of Audit Practice* (the Code), the Commission may specify additional audit work which supplements the local risk-based approach to planning the audit. For 2013/14, the Commission will specify work on Whole of Government Accounts (WGA).

National reports

18 In 2013/14, the Commission will again publish a national report on the results of auditors' work. The report will cover the timeliness and quality of financial reporting and will summarise:

- auditors' work on the financial statements;
- auditors' work on the WGA returns;
- auditors' local value for money work;
- the public interest reports and statutory recommendations issued by auditors; and
- the key financial reporting and financial management challenges facing bodies.

19 The report will cover local authorities, fire and rescue authorities, local police bodies, other local government bodies, internal drainage boards and parish councils.

20 The Commission will also continue to publish the results of the annual survey of fraud in local government, in its *Protecting the Public Purse* report.

Auditors' local value for money work

21 Under the Audit Commission Act 1998, auditors must satisfy themselves about an audited body's arrangements to secure economy, efficiency and effectiveness in its use of resources (the value for money conclusion).

22 Auditors of single-tier, county and district councils, fire and rescue authorities and police bodies will apply a risk-based approach to their local value for money (VFM) work, giving a conclusion on the arrangements in place. The approach is based on two criteria, specified by the Commission:

- securing financial resilience; and
- prioritising resources within tighter budgets.

23 Auditors of larger national parks authorities, waste disposal authorities, integrated transport authorities, passenger transport executives, joint committees, and other miscellaneous local government bodies will continue to apply a tailored approach to their local VFM work. The approach is based primarily on review of the annual governance statement, and any other specific work the auditor considers necessary.

24 A VFM conclusion is not required for audited bodies with annual income or expenditure of less than £6.5 million, which are subject to limited assurance audit. This is in line with the threshold set in the Accounts and Audit (England) Regulations 2011 defining smaller relevant bodies.

25 Where a body with annual income or expenditure of less than £6.5 million elects to prepare accounts as a larger relevant body, it is subject to a full Code audit including a VFM conclusion.

26 Our website provides further [information about the VFM conclusion](#).

Certification work

27 As well as their work under the Code, appointed auditors, as agents of the Commission, certify certain claims and returns.

28 In 2013/14, we will not ask auditors to certify individual claims and returns below £125,000. The threshold below which auditors will undertake only limited tests will remain at £500,000. Above this threshold, certification work takes account of the authority's overall control environment for preparing the claim or return.

Assessment and inspection work

29 Following the end of Comprehensive Area Assessment in May 2010, there is no longer any programme of mandatory inspection work. We do not envisage carrying out any inspections in 2013/14, unless specifically directed to do so.

Proposed scales of fees for 2013/14

Scales of audit fees for local government, police, and fire and rescue bodies

30 We have reflected the cost of the work programme in the proposed scales of fees for 2013/14. The fees are based on the scale fees applicable for 2012/13.

31 The proposed 2013/14 scale fee for each [local government](#) and [police](#) audited body is available on our website.

32 The Commission has the power to determine the fee above or below the scale fee, where it considers that substantially more or less work was required than envisaged by the scale fee. The scale fees are based on the expectation that audited bodies are able to provide the auditor with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes.

33 As the 2013/14 scale fees are based on the scale fee for 2012/13, they continue to reflect the auditor's assessment of audit risk and complexity. We would only expect variations from the scale fee to occur in 2013/14 where these factors are significantly different from those identified and reflected in the 2012/13 fee.

34 The Commission can approve proposed variations to the scale fee, to reflect changes in circumstances, before or at the completion of the 2013/14 audit.

35 We will keep the scales of fees for the new police bodies that have replaced police authorities under review to ensure they are consistent with auditors' local assessment of audit risks.

36 The Commission will obtain updated fee information from appointed auditors, and explanations for any proposed variations from the scale fee on a regular basis. The Commission will consider the reasonableness of the explanations provided by auditors before agreeing to any variation to the scale fee.

37 The Commission will charge fees for considering objections, from the point at which auditors accept an objection as valid, or any special investigations, such as those arising from disclosures under the Public Interest Disclosure Act 1998, as a variation to the scale fee.

Pension fund audits

38 The proposed scale fees for 2013/14 pension fund audits are the scale fees applicable for 2012/13. In line with the scale audit fees for all audited

bodies, we expect these lower fees to apply for five years, from 2012/13 to 2016/17, subject to annual review.

39 The proposed [2013/14 pension fund audit scale fee for each relevant audited body](#) is available on our website.

Certification work

40 The Audit Commission Act 1998 requires the Commission to charge fees for certification work that cover the full cost of the work.

41 Certification work fees for 2013/14 will comprise a composite indicative fee for each body, based on the latest certification fees, for 2011/12. Indicative fees will be adjusted for schemes no longer requiring auditor certification.

42 The Commission will receive final fee information from appointed auditors for 2011/12 certification work in January 2013. Where the work required to complete certification is above or below the indicative fee level set for 2012/13, we will revise 2013/14 indicative certification fees accordingly.

43 As the 2013/14 composite indicative fee is based on the latest certification fees available, it reflects the auditors' assessment of the work required. Therefore, we expect variations from the composite indicative fee to occur only where issues arise that are significantly different from those identified and reflected in the actual 2011/12 fee.

44 The indicative fees for certification work are based on the expectation that audited bodies are able to provide the auditor with complete and materially accurate claims and returns, with supporting working papers, within agreed timeframes.

45 The draft [2013/14 composite indicative certification fee](#) for each individual audited body is available on our website.

Inspection fees for local government bodies

46 We do not plan to undertake any inspections in 2013/14. Any risk-based inspections we are specifically directed to undertake will be charged on the basis of the fees set for 2010/11. This was the last year in which we undertook a planned programme of inspections. [The 2010/11 fees](#) are available on our website.

Value added tax

47 All the 2013/14 fee scales exclude value added tax (VAT), which will be charged at the prevailing rate of 20 per cent on all work done.

Next steps

48 Under section 7 of the Audit Commission Act, the Commission has a statutory duty to prescribe scales of fees for the audit of accounts. Before prescribing scales of fees, the Commission is required to consult relevant representative organisations.

49 We welcome comments from stakeholders on the proposals contained in this document. Please send comments by email to workandfeesconsultation@audit-commission.gov.uk or to Jon Hayes, Associate Controller of Audit (Compliance), at the following address by **Friday 8 February 2013**:

Audit Commission
1st Floor Millbank Tower
Millbank
London
SW1P 4HQ

50 Following responses to this consultation, the Commission's Board will approve the final 2013/14 work programme and scales of fees in March 2013, for publication in April 2013.

51 If you have comments or complaints about the way this consultation has been conducted, these should be sent by email to complaints@audit-commission.gov.uk.

WYFRA	AUDIT COMMITTEE	19 April 2013	ITEM NO 8
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REPORT OF: DIRECTOR OF CORPORATE RESOURCES

PURPOSE OF REPORT: TO PROVIDE MEMBERS WITH AN UPDATE ON THE PROGRESS AGAINST THE OPERATIONAL ASSESSMENT PEER CHALLENGE IMPROVEMENT PLAN

RECOMMENDATIONS: THAT MEMBERS NOTE THE PROGRESS AGAINST THE IMPROVEMENT PLAN

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT DETAILS

EXEMPTION CATEGORY: NONE

ACCESS CONTACT OFFICER: ALISON DAVEY – 01274 655801
CORPORATE SERVICES MANAGER
alison.davey@westyorksfire.gov.uk

BACKGROUND PAPERS OPEN TO INSPECTION:

NONE

SUMMARY:

The Improvement Plan highlights areas for improvement following the Operational Assessment Peer Challenge carried out in February 2012 and progress made to date.

1. BACKGROUND

1.1 West Yorkshire Fire and Rescue Service underwent the Operational Assessment Peer Challenge process in February 2012 which focussed on the following Key Assessment Areas:

- Community Risk Management
- Prevention
- Protection
- Response
- Health and Safety
- Training and Development
- Call Management and Incident Support

1.2 Following the assessment and receipt of the report from the Chief Fire Officers Association (CFOA) and the Local Government Association (LGA), Members approved the Operational Assessment Peer Challenge 2012 Improvement Plan at the Audit Committee meeting on 20 April 2012.

1.3 Progress against the Improvement Plan is monitored bi-monthly by Management Team and by the Audit Committee at each meeting.

2. INFORMATION

2.1 The latest version of the Improvement Plan highlighting progress is attached to this report.

2.2 Members should note that all the issues in the Improvement Plan have been completed and this will therefore be the last update report on the Operational Assessment 2012.

3. FINANCIAL IMPLICATIONS

3.1 The financial implications of each of the issues raised within the Improvement Plan have been addressed on an individual basis.

4. EQUALITY AND DIVERSITY IMPLICATIONS

4.1 Equality and diversity is considered throughout the Operational Assessment Peer Challenge and there are no specific equality and diversity implications associated with this report.

5. HEALTH AND SAFETY IMPLICATIONS

5.1 Health and Safety is one of the Key Assessment Areas and is therefore considered within the report.

6 SERVICE PLAN LINKS

6.1 This report links to all the Service Plan 2011-2015 priorities.

7. RECOMMENDATIONS

7.1 That Members note the progress against the Improvement Plan.

Operational Assessment Peer Challenge 2012

Improvement Plan

Revised: 18 March 2013

WEST YORKSHIRE FIRE AND RESCUE SERVICE - OPERATIONAL ASSESSMENT PEER CHALLENGE 2012 – IMPROVEMENT PLAN

Introduction

This improvement plan has been prepared following the Operational Assessment Peer Challenge of West Yorkshire Fire and Rescue Service carried out on behalf of the Chief Fire Officers' Association (CFOA) and the Local Government Association (LGA) during 7-9 February 2012. The improvement issues identified within this plan have been extracted from the Peer Challenge Report.

The **Reference** column identifies from where the improvement issue originates and the links to the Service Plan 2011-2015 Priorities.

The **Improvement Issue** column details what needs to be considered for improvement.

The **Objective** column details the SMART objective to be achieved to address the improvement issue.

The **Person Responsible** column identifies which director has overall responsibility for ensuring improvement in each area.

The **Delivery Date** column details when the issue will be completed and in some cases this may have an ongoing commitment over the longer term.

The **Action Taken** column details what action the Service will carry out to demonstrate improvement.

The **Status** column details the current status of the improvement issue.

Referencing

Each improvement issue is referenced to the Peer Challenge Report 2012 and the Service Plan 2011-2015 Priorities, as detailed below:



Deliver a proactive fire prevention and protection programme



Deliver a professional and resilient emergency response service



Provide a safe competent and diverse workforce



Provide effective and ethical governance and achieve value for money in managing resources

Operational Assurance

West Yorkshire Fire and Rescue Service (WYFRS) has examined its procedures for the continued monitoring of operational performance and is satisfied that these are in accordance with nationally accepted good practice. We will apply the CFOA/LGA Operational Assessment and Fire Peer Challenge Toolkit to our arrangements and continue to make improvements to our provision of emergency services through the Integrated Risk Management Plan (IRMP), operational service delivery and performance management processes. WYFRS volunteered to pilot the CFOA/LGA Operational Assessment and Fire Peer Challenge Toolkit during 2012.

Monitoring of the Improvement Plan

Progress against the Improvement Plan will be reported by each director bi-monthly at Management Team meetings. Reports will also be presented to the Audit Committee each time they meet and the Full Authority if requested by the Audit Committee. External auditing of the Improvement Plan will be carried out within routine audits of the Authority.

West Yorkshire Fire and Rescue Service
Operational Assessment Peer Challenge 2012
Improvement Plan

Reference	Improvement Issue	Objective	Person Responsible	Delivery Date	Action Taken	Status
Leadership and Corporate Capacity						
Page 6, paragraphs 13 and 14    	Governance arrangements work for WYFRS but appear complex and built on effective relationships	Confirm robustness of current arrangements or amend as appropriate	All Directors	April 2014	Review of current arrangements as part of the fundamental review is complete and the transition to a new directorate structure has commenced. All personnel and structural changes either have been, or are on course to be, completed by April 2013.	On going
Outcomes for Local Citizens						
Page 6, paragraph 15 	Recommend that WYFRS continue to work on targeting prevention and protection resources at high risk and vulnerable areas	Introduce improved targeting of prevention and protection resources	Director of Service Delivery	April 2013	The fundamental review relies upon the mechanisms of the Service Delivery Framework to continue to reduce risk. In both prevention and protection, more directed strategies have been developed to ensure that resources are better targeted. These strategies have been approved by Community Safety Committee and full implementation will be on 1 April 2013.	Complete
Organisational Capacity						
Page 6, paragraph 16    	When completing the fundamental review we encourage you to look at all parts of the organisation	Ensure all parts of the organisation are reviewed within the project	Director of Service Support	March 2013	The work of the Fundamental Review Team is complete and the outstanding objectives have been passed on to individual teams.	Complete
Page 7, paragraph 17   	There may be a risk to having multiple lines of communication and competing priorities	Introduce a single Director of Service Delivery	Director of Service Delivery	October 2012	The fundamental review has developed a structure with a single Director responsible for Service Delivery which will mitigate the risk of this issue arising. This was introduced in July 2012. The initial implementation of the revised structure has taken place with completion due by April 2013.	Complete
Page 7, paragraph 18 	Consider succession planning issues and future capacity	Develop a succession planning strategy	Director of Service Support	March 2013	This has been completed and is an ongoing report to Management Board.	Complete
Community Risk Management						
Page 8, paragraph 22  	Review the organisational approach to the non-controllable elements of the risk matrix eg. smoking, health and well-being	Review the methodology employed with the risk matrix	Director of Service Delivery	April 2013	In December 2012 Management Board reviewed the status of the risk matrix. The broad methodology remains the same with the exception of using both station and ward boundaries for targeting purposes. Moreover, the non-controllable elements of the risk strategy are now well embedded in terms of directing work within the Local Area and District Risk Reduction Plans.	Complete

West Yorkshire Fire and Rescue Service
Operational Assessment Peer Challenge 2012
Improvement Plan

Reference	Improvement Issue	Objective	Person Responsible	Delivery Date	Action Taken	Status
Response						
Page 10, paragraph 27 	Relationship between Senior Advisor and Operational Assurance on the incident ground	Ensure both roles add value with no unnecessary overlap	Director of Service Delivery	December 2012	Senior Advisor role is in place and a pilot of the 'at incident monitoring' role is underway, reporting to Area Manager Operations Response. This potential overlap aspect will be included in the evaluation of the pilot. The pilot is continuing and is currently proving to be successful. Any potential overlap has been reduced after greater clarity has been given to officers regarding individual roles. Interim report will be presented to Senior Operations Team in October 2012 with the final position reported in December 2012. Policy amended ensuring any overlap has been removed and both roles are now adding value.	Complete
Page 10, paragraph 28  	Retained Duty System (RDS) Support – Local Retained Support Officers (LRSOs) – Any value for money review of the RDS should take account of this current healthy position	Provide sustainable and cost effective support for RDS	Director of Service Delivery	April 2013	A review of the provision to be included in the Terms of Reference for the next phase of efficiency options.	Complete
Page 11, paragraph 29 	Confirm policy change processes relating to Senior Advisors attending two pump incidents involving Retained Duty System (RDS) staff	Ensure adequate command, support and supervision at all incidents	Director of Service Delivery	September 2012	RDS staff informed of policy change. Data was reviewed over a six month period to determine the outcome of the initiative. Data indicated positive reports from Senior Advisors. A final report was presented to Senior Operations Team on 13 August 2012 which concluded that the additional Senior Advisor for RDS was not required. Therefore, standard mobilising of officers applies equally to whole-time and RDS from August 2012.	Complete
Prevention						
Page 12, paragraph 33 	Continue to develop pilot scheme of targeted approach to home fire safety checks	Commence pilot for targeted Home Fire Safety Checks in the Bradford District	Director of Service Delivery	April 2013	The pilot scheme has been running in three stations in the Bradford District. The pilot was evaluated in December 2012 with recommendations presented to the Community Safety Committee in February 2013. Full implementation of a targeted approach across WYFRS will be completed by April 2013.	Complete
Page 13, paragraph 34  	Consider closer partnerships with neighbourhood police	Review current relationships and share best practice	Director of Service Delivery	June 2012	The Assistant District Managers (ADMs) have considered the current relationship with the Neighbourhood Policing Teams and implement revised arrangements where possible on a risk assessed basis to ensure best use of resources. As ADMs are not be part of the new prevention structure, however, the District Prevention Managers who will replace them will be encouraged to have a close and productive relationship with police colleagues and were in post in October 2012.	Complete
Page 13, paragraph 36	Review of Hot Strike Policy	Review of all post incident activity to be completed	Director of Service Delivery	October 2012	A review of the current post incident activities has been completed and the outcome to be reported to the Service Delivery Board in October 2012. The number of HFSCs carried out by crews is commensurate with the level of risk in the area and the severity of the incident. This	Complete

West Yorkshire Fire and Rescue Service
Operational Assessment Peer Challenge 2012
Improvement Plan

Reference	Improvement Issue	Objective	Person Responsible	Delivery Date	Action Taken	Status
					has been communicated through Partnership Board.	
Protection						
Page 14, paragraph 39 	Lead-in time for policies impacting on external organisations eg. the Automatic Fire Alarm (AFA) Policy	Evaluation of the AFA Policy and its introduction to be completed	Director of Service Delivery	July 2012	The lead-in time and impact on external organisations formed part of the pilot of the AFA Policy evaluation and is now considered in policy development. The Community Safety Committee approved the policy in July 2012.	Complete
Page 14, paragraph 40  	Check if the data sharing issue with one of the Local Authorities is specific or generic	Create a data matching process	Director of Service Delivery	June 2012	This issue resulted from a misunderstanding. The Fire Safety Directorate was willing to provide data, however, it was necessary to satisfy Data Protection legislation and maintain confidentiality. Work is on-going between Fire Safety and the Data Team have developed an automatic data matching process.	Complete
Health and Safety						
Page 16, paragraph 45 	Evaluate and check that firefighters have received, understood and altered behaviours in respect of changes to practices and policy	Assess the effectiveness of the acquisition and application of changes to operational practices and policies	Director of Service Support	January 2013	An evaluation of Firefighters knowledge and understanding has taken place. Firefighters behaviour has changed in respect of new policies and procedures. Evaluation of information and data used to provide operational assurance for the FRS indicates that our Firefighters are at the majority of incidents operating at established and advanced levels of working practices. Operational learning will continue to monitor and evaluate Firefighters knowledge and behaviours to improve the current information available for fire crews. Operational learning feed districts with areas to test knowledge and understanding during Performance Management Visits (PMVs).	Complete
Training and Development						
Page 17, paragraph 49 	'Preparing to Teach' training course might benefit from being slightly adapted to be applied to on station operational training need	Evaluate the new 'Preparing to Teach' training	Director of Service Support	January 2013	The 'Preparing to Teach' training and assessing has recently been changed and now uses Leeds City College. The outcome of the evaluation is that the course meets WYFRS needs.	Complete
Page 17, paragraph 50  	Continue to drive multi agency training	Deliver the Local Resilience Forum multi agency training protocol objectives and carry out one Gold Level exercise	Director of Service Delivery	March 2013	A WYFRS Group Manager chairs the Local Resilience Forum Training and Exercise sub group. A Gold Level exercise is being developed for October/November 2012 with a Nuclear Convoy theme. Specialist multi-agency training in response to a terrorist attack has been completed and further training is planned for 2012/13.	Complete

West Yorkshire Fire and Rescue Service
Operational Assessment Peer Challenge 2012
Improvement Plan

Reference	Improvement Issue	Objective	Person Responsible	Delivery Date	Action Taken	Status
Call Management and Incident Support						
Page 18, paragraph 54 	Importance of the new control project	Deliver a high quality and resilient Command and Control system and appropriate mobilising centre for WYFRS in the most cost effective way	Director of Strategic Development	Summer 2014	The New Control Project remains on schedule and within budget. Work with Systel, the system supplier, is progressing well and detailed requirements are now being developed. Work on the Service Delivery Centre incorporating the New Control Suite has now started and is ahead of schedule. Negotiations with staff and representative bodies on a new duty system for Control are very constructive and should deliver efficiencies through reductions in staff numbers and changes to ways of working.	On going