OFFICIAL

Agenda item: 06

Annual Governance Statement

Audit Committee

Date:	31st July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	To present the Annual Governance Statement 2025/26
Recommendations:	That members approve the Annual Governance Statement
Summary:	This report presents the Annual Governance Statement of the Authority for approval and inclusion in the 2025/26 Statement of Accounts

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362
Background papers open to inspection:	None
Annexes:	Annual Governance Statement 2025/26

1. Introduction

1.1 The Authority is required to include its Annual Governance Statement within its Statement of Accounts.

1.2 The purpose of the Annual Governance Statement is to set out the formal procedures for governance within the Authority, and to report upon their effectiveness and to identify any significant issues. Although it forms part of the statement of accounts document it relates to the overall governance of the Authority rather than just the financial systems. The statement is prepared by the Chief Executive and his Executive Leadership Team and is signed by the Chief Executive, the Chair of the Authority, and the Director of Finance & Procurement.

1.3 The Annual Governance Statement remains a live document which can be changed prior to final approval as part of the Statement of Accounts.

2. Information

2.1 The statement is split into five sections which explain how the system of governance work and what procedures and policies are in place to ensure that the systems remain effective. Detailed below is a brief explanation of each of the sections.

i) **Scope of responsibility and Code of Corporate Governance**
Provides a definition of corporate governance which is the requirement the Authority has to conduct its business lawfully and in accordance with proper standards linked to the Nolan principles of Standards in Public Life.

ii) **The Purpose of the Governance Framework**– provides a brief explanation of the purpose of the Governance Framework along with an assurance that the framework has been in place for the whole of the financial year 2025/26.

iii) **The Governance Framework** – provides a detailed explanation of the core elements that make up the governance framework within West Yorkshire Fire & Rescue Authority and how they contribute to it achieving its ambition of 'Making West Yorkshire Safer'.

iv) **Review of Effectiveness -** The Authority has a responsibility to review the effectiveness of the systems of governance annually. Included within this section is a self-assessment of the effectiveness of the governance structure and how it is measured. It concludes with an assurance from the Executive Leadership Team that it considers the current systems to be effective.

v) **Significant Governance Issues**
The final section identifies the key areas of challenge to the systems of governance that the review of the governance has identified. The most significant is the change in governance arrangements for the Authority following the passing of the English Devolution and Community Empowerment Act 2026.

2.2 New governance issues identified for 2026/27 are:

1. The English Devolution and Community Empowerment Act 2026

2. Implementation of Recommendations from the Grenfell Phase 2 Enquiry
3. Local Audit Reform and the Audit of the Statement of Accounts 2024/25

2.3 In addition, the following governance issues remain from the 2024/25 Annual Governance Statement.

3. Financial Uncertainty
4. Implications Matzak Court of Justice Ruling (albeit the risk has reduced following the decision of the Supreme Court in the case of Tomlinson-Blake v Royal Mencap).
5. Policing and Crime Act 2017.
6. Reforms to Fire and Rescue Services
7. Changes to European legislation
8. National Fire Framework Consultation

3. Financial Implications

3.1 There are no financial implications associated with this report

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no people and diversity implications

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

7.1 There are no health, safety and wellbeing implications

8. Environmental Implications

8.1 There are no environmental implications

9. Risk Management Implications

9.1 There are no risk management implications

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There are no duty to collaborate implications

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below: Provide a safe, effective and resilient response to local and national emergencies.

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 Overall, the Authority and its Executive Leadership Team conclude that the systems and procedures provide effective systems of management control enabling the Authority to provide and an efficient, effective, and economic service to the public of West Yorkshire

Annual Governance Statement

Scope of Responsibility and code of Corporate Governance

Corporate governance is a phrase used to describe the systems and procedures that are in place to ensure that business is conducted in accordance with the law and proper standards, and that public money is properly accounted for and used economically, efficiently, and effectively.

The Authority has a duty to achieve best value in the way it functions and to ensure that arrangements are in place to secure continuous improvement in all areas of service provision.

The Authority has set out its arrangements for the governance of its affairs in its Constitution (a copy of this can be found at www.westyorksfire.gov.uk which includes the Authority's Code of Corporate Governance which is consistent with the principles of the CIPFA / SOLACE Framework Delivering Good Governance in Local Government (2016)).

The Authority's Code of Corporate Governance is consistent with the CIPFA/SOLACE framework *Delivering Good Governance in Local Government*. The framework sets out seven principles of good governance which provide the basis for our governance annual review reported in this statement.

The principles of good governance are:

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

B. Ensuring openness and comprehensive stakeholder engagement.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes.

E. Developing the Authority's capacity, including the capability of leadership and the individuals within the organisation.

F. Managing risks and performance through robust internal control and strong public financial management.

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

How we apply the seven principles of good governance

A. Integrity, ethical values and the rule of law –

We promote high standards of conduct for Members and officers through our Constitution, Members' and Officers' Codes of Conduct, the Member–Officer relations protocol, and clear decision-making and delegation arrangements. We maintain anti-fraud and corruption arrangements, a whistleblowing policy, and complaints procedures, and we ensure legal and professional advice is available to support lawful, ethical decision-making.

B. Openness and comprehensive stakeholder engagement –

We operate an open committee system, publish reports and minutes, and make key governance documents available to the public. We engage communities and partners through consultation on the Community Risk Management Plan, customer feedback activity (including surveys following incidents and prevention activity), and collaboration with partners, including through local community safety partnerships and the Tri-Service Collaboration Board.

C. Defining outcomes for sustainable economic, social and environmental benefits –

Our ambition and strategic priorities are set out in "Your Fire and Rescue Service 2025–2028" (the Community Risk Management Plan) and supported by the Workforce Plan and Medium-Term Financial Plan. These frameworks define the outcomes we seek for communities, the environment and the organisation, and they provide the basis for planning, resource allocation and performance reporting.

D. Determining the interventions necessary to optimise outcomes –

We use evidence and risk information (including our risk model and risk banding) to determine the most effective mix of prevention, protection and response activity across West Yorkshire. The Strategic Action Plan and Programme of Change translate priorities into deliverable interventions, managed through our governance and portfolio arrangements, with progress and benefits monitored and reported through established boards, the Executive Leadership Team, the Strategic Leadership Team and committees.

E. Developing organisational capacity, including leadership capability –

We maintain clear leadership and management structures through the Executive Leadership Team and the Senior Leadership Team, supported by member briefings, training and induction. We invest in workforce planning, learning and development, and we strengthen organisational capacity through service planning, structured change management and assurance activity, including preparing for external inspection and implementing continuous improvement approaches.

F. Managing risks and performance through internal control and strong public financial management –

We operate a robust internal control environment, including financial procedure rules, procurement controls and information governance arrangements. We manage performance through established performance reporting and assurance arrangements, and we manage risk through our corporate risk matrix and formal review processes overseen by the Risk Management Strategy Group and the Audit Committee. Financial planning, budget monitoring, treasury management and compliance with the CIPFA Financial Management Code support sustainability and value for money.

G. Transparency, reporting and audit to deliver effective accountability –

We support accountability through transparent reporting, published governance information and regular performance and financial reporting to Members in public meetings. We are subject to internal audit and external audit scrutiny, and we respond constructively to external inspection. Our Audit Committee provides independent challenge and oversight of governance, risk management, internal control and assurance, and we use learning from assurance activity to improve.

In publishing this statement, the Authority fulfils the requirement under regulation 4(2) of the Accounts and Audit Regulations 2015 that accompanies the 2025/26 Statement of Accounts.

It is a requirement to produce this statement under regulation 6(1) b of the Accounts and Audit (England) Regulations and that it is approved by Audit Committee in advance of them agreeing the Statement of Accounts.

By applying the principles within the Authority's own Code of Corporate Governance and applying the Nolan Principles of Standards in Public Life, the Authority commits to deliver its services with integrity, accountability, transparency, effectiveness, and inclusivity.

The Purpose of the Governance Framework

The governance framework comprises systems and processes, and culture and values, by which the Authority is directed and controlled. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The Authority acknowledges that it can never eliminate risk entirely from its operations and this statement explains the systems used to manage this risk to a reasonable level, a key element of which is the system of internal control.

The governance framework has been in place at West Yorkshire Fire and Rescue Authority for the year ending 31st March 2026 and will remain in place up to the date of the approval of the statement of accounts.

The Governance Framework

Summarised below are some of the key elements of the governance framework:

The Constitution

The Authority has a written constitution which is reviewed annually by the Executive Leadership Team and is formally approved by the Authority at its Annual General Meeting. Changes to the constitution required during the year are submitted to meetings of the Full Authority. The constitution is published on the website at www.westyorksfire.gov.uk and is included within the body of evidence which supports this statement. This document forms the basis of the Governance Framework and sets out the way the Authority is governed and is made up of the following documents:

- Authority Committee standing orders and procedures
- The roles and responsibilities of the executive officers
- Access to information rules
- Contract procedure rules
- Financial procedure rules
- Anti-fraud and corruption strategy
- Code of corporate governance
- Members' code of conduct
- Officers' code of conduct
- Member v officer relations protocol
- Officers' employment rules
- Protocol regarding the use of Authority resources by Members
- Members' allowances
- Management structures

- Officer delegation scheme
- Complaints procedure
- Whistle blowing policy

The Committee Structure

The constitution sets out the Framework under which the Authority is governed. It sets out in detail the composition of the Authority, the role and functions of the elected members, the roles and responsibilities of designated office holders and the roles, functions, and terms of reference of the Authority and its Committees.

The Authority has four standing committees each of which, along with the Authority, meet four times per year and an Executive Committee which deals with urgent business.

People and Culture Committee (11 Members)

This committee deals with all issues relating to the employment of staff including conditions of service, industrial relations, corporate diversity, equal opportunities, and training.

Finance and Resources Committee (11 Members)

This committee is responsible for all issues relating to the Assets of the Authority. This includes Finance (including recommendation to the Authority in relation to the revenue budget, capital planning and precepts), Insurance, Treasury Management, buildings, land and property, and ICT. This committee receives regular reports on the financial performance of the Authority along with detailed updates on Treasury Management activity.

Audit Committee (6 Members)

This committee is established in accordance with CIPFA guidance 'Audit Committees – Practical Guidance for Local Authorities'. In addition to all matters relating to both internal and external audit, the committee is responsible for performance review, risk management and business continuity.

Community Safety Committee (11 Members)

This committee is responsible for the oversight of all aspects of service delivery, which includes the key areas of Emergency Response, Fire Protection and Fire Prevention. This covers responsibility for Community Risk Management Planning, national resilience support arrangements and shared services.

Executive Committee (6 Members)

The Executive Committee deals with any urgent matters and the appointment of Executive Leadership Team members.

The terms of reference of all the Authority's committees are available on the Authority's website. All meetings are open to the public and wherever possible items are considered within the public sessions of the meetings, (except for items under section 100A of the Local Government Act which are exempt from the public).

Copies of reports and minutes of all meetings are published on the Authority's website.

Local Pension Board

The Authority's Local Pension Board was established on the 1st of April 2015 in accordance with statutory requirements set out in the Public Service Pensions Act 2013. The Board is responsible for ensuring that good standards of governance are achieved and maintained in the implementation and application of the Firefighters' Pension Schemes. The Board comprises six members: 3 scheme managers (employer) and 3 scheme members (2 current/retired/deferred employees and 1 representative of the Fire Brigades Union).

Management Structure

The Executive Leadership Team is made up of the following Executive Officers who meet weekly:

- Chief Executive / Chief Fire Officer
- Deputy Chief Fire Officer / Director of Service Delivery
- Assistant Chief Fire Officer / Director of Service Support
- Director of Finance and Procurement
- Director of People and Culture
- Director of Corporate Services

The Executive Leadership Team is supported by a Senior Leadership Team which, in addition to the Executive Leadership Team members, includes senior officers from all areas of the organisation.

There is a close interaction between management and elected members based around a formal briefing process prior to each committee. Management also provides training and briefings for the elected members prior to their consideration of key issues such as the Medium-Term Financial Plan and the Community Risk Management Plan. Elected members newly appointed to the Fire Authority are provided with an induction on finance and governance and their roles and responsibilities.

There are several working groups and boards which meet on a quarterly basis which include representatives from departments across the service, these groups are:

Environmental Working, Establishment Planning, Information Governance, Capital and Revenue Budget Management, Risk Management and Diversity and Inclusion.

Strategic Objectives and the Service Planning Process

The Authority's ambition and priorities are set out in "Your Fire and Rescue Service 2025-2028". This document is the Authority's Community Risk Management Plan, previously known as the Integrated Risk Management Plan (IRMP) and is supported by the Workforce Plan and the Medium-Term Financial Plan, all of which are reviewed and approved annually by the Authority. These plans are published on the website at www.westyorksfire.gov.uk

The Authority's ambition and strategic priorities are:

Ambition: 'Making West Yorkshire Safer'

Strategic Priorities:

We will:

- Provide a safe, effective and resilient response to local and national emergencies.
- Focus our activities on reducing risk and vulnerability.
- Enhance the health, safety, and well-being of our people.
- Work with partners and communities to deliver our services.
- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.
- Further develop a culture of excellence, equality, learning, and inclusion.

These priorities currently form part of district plans and departmental plans. There is an on-going system of monitoring and reporting achievement of the service against its corporate aims with regular reports on progress monitored by senior management and the Authority through its committee structure. Your Fire and Rescue 2025-28 has a dedicated website which is visible both internally and externally. The website hosts the Community Risk Management Plan document and the associated supporting structures such as the Strategic Action Plan, Strategic Risk Assessment, departmental strategies and district plans.

The Strategic Action Plan tracks and monitors progress against the priorities through projects, department and districts business as usual work and Programme of Change. Progress will be reported through Executive Leadership Team, Strategic Leadership Team, the Fire Authority and our Annual Delivery Plan.

Work has also been carried out to streamline and review our service strategies and plans. All strategies will now have a one page summary and an associated delivery plan which will feed into the Strategic Action Plan.

Bi-annual strategic review workshops take place where the planning cycle provides an indication of when activities should ideally happen as well as key milestone points. Work has been carried out to bring together planning cycles across the service to ensure that our resources are being used effectively and that there is capacity available within service to deliver anticipated activities.

The approved change activities that fall out of the planning process become programmes or projects of varying scale, some of which are managed formally under the West Yorkshire Fire and Rescue Service Project Portfolio Management (PPM) Framework, with lower change often being managed within departments and/or districts. Those managed through the framework are subject to scrutiny at the Change Management Board where reports are presented on progress. The Programme of Change report is then summarised and reported for consideration to members at Full Authority Committee.

Objectives are embedded within district plans, departmental plans, and station plans, ensuring clear alignment of district and station level action plans to the Community Risk Management Plan.

Executive and Strategic Leadership team utilise the Strategic Action Plan, Strategic Risk Assessment and Performance Management Framework to monitor performance and progress across the service. These tools enable leaders to identify areas for improvement, mitigate risks, and ensure alignment with corporate objectives. A performance-focused Strategic Leadership Team meeting is held every quarter, providing a dedicated forum for reviewing performance data, discussing challenges, and implementing actions to address any issues. This ongoing process ensures performance and progress are continually monitored, with accountability maintained and timely interventions made to support the achievement of service priorities.

The Internal Control Environment

Internal Control refers to the systems and processes that enable the Authority to achieve its priorities with integrity and in compliance with laws, regulations, and internal policies. These controls define decision-making procedures and the mechanisms in place to monitor these procedures. The key principles include ensuring that decisions are made at the appropriate levels and that there are clear separations of duty within the decision-making processes.

It covers the reliability of Financial Reporting and Performance Management against the achievement of the Authority's strategic priorities.

The Authority's systems of internal control conform to the standards of financial governance set out in the CIPFA statement of the role of the Chief Financial Officer in Local Government.

Established Policies, Procedures and Regulations

The Authority has compliance with established policies, procedures, laws and regulations, information regarding policies and procedures are held on our intranet info hub platform, all policies and procedures have a specified review period. Staff surveys are carried out at regular intervals, an action plan is developed from the results which will be aligned to the strategic action plan and reported on through the same process.

The Authority publishes the Pay Policy Statement, Gender Pay Gap Results, procurement processes, contracts register and transparency information in relation to expenditure over £500 and all expenditure on procurement cards on our website.

Customer surveys are routinely carried out after attendance at incidents, safe and well visits, and school visits to ascertain customer feedback on the service provided. Every year the Authority has an external assessment of its Customer Service Excellence standard, the latest assessment was carried out on the 15th of December 2025. This resulted in the Authority maintaining full compliance against all 57 elements of the standard of which 40 achieved compliance plus, demonstrating excellent performance and continuous improvement in relation to customer-focused service delivery.

Tri-service Collaboration Board

Established in 2017, the Tri-Service Collaboration Board (TSCB) aims to enhance cooperation among West Yorkshire's emergency services and is supported by leading representatives of each blue light service. The aim and purpose of the TSCB is to act as an enabling forum to bring about closer working arrangements across all three emergency services in West Yorkshire and provide opportunities for increased efficiency, effectiveness, and improved service delivery.

The Board consists of the key political leaders of the organisations, including the Chair of the Fire Authority, Yorkshire Ambulance Service and the Mayor who undertakes the Police and Crime Commissioner role in West Yorkshire supported by members of senior management.

Supporting the board is a Tri-Service Steering Group (TSSG) which is currently led and administered by West Yorkshire Police.

Serious Violence Duty

As of the 31st January 2023 the Fire and Rescue Authority has been specified as a duty holder of the ‘Serious Violence Duty’ under new legislation created further to the Police, Crime, Sentencing and Courts Act 2022. The duty requires relevant services (of which the Fire and Rescue Authority is one) to work together to share information and allow them to target their interventions, where possible through existing partnership structures, collaborate and plan to prevent and reduce serious violence within their local communities.

In the main the Fire and Rescue Authority will discharge its duties by virtue of its membership of the five, district based, Community Safety Partnerships. There are also new opportunities to work with young people at risk of undertaking, or already involved, in this type of behaviour with an ambition to support them in making positive choices that lead them away from violence in its many guises. Since it was established, the service is engaged in a number of local initiatives designed to support our role in delivering the duty.

Review of Effectiveness

The Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance arrangements. The review process is on-going and is informed by the work of the Executive Leadership Team, the Director of Finance and Procurement, Internal Audit, External Audit, and other external assessors. In addition, the Authority is subject to an independent inspection by His Majesty's Inspectorate for Constabulary and Fire and Rescue Services (HMICFRS).

A self-assessment of our effectiveness:

In maintaining and reviewing the effectiveness of the Authority's governance arrangements the following have been considered:

Community Risk Management Planning

The Authority is systematically reviewing and assuring the resources and capabilities across the county through the Community Risk Management Planning process. This process aims to ensure we have the right resources in the right place at the right time, improve overall community safety and target vulnerable members of our community and where possible reduce the risk of fires and other emergencies. The Authority maintains a risk model which bands the county into groups from very low to very high based on underlying risk. This information allows the Authority to proportionately allocate resources and evaluate service delivery performance against the level of risk.

The Risk Based Planning Assumption process is a fundamental aspect of the Authority's approach to resource management and service delivery. It involves the systematic identification and assessment of potential risks within the community, allowing the Authority to make informed decisions regarding the allocation of resources and operational priorities. By analysing historical incident data, demographic information, and emerging threats, the process ensures that planning assumptions remain robust, proportionate, and responsive to changing community needs. This approach supports the Authority in delivering targeted interventions, enhancing community safety, and optimising efficiency across West Yorkshire.

Through this process, the Authority can continue to achieve its aim of making West Yorkshire safer.

Before the Community Risk Management Plan is approved by the Authority a process of public consultation is carried out within the communities of West Yorkshire. This includes community level focus groups, targeted interviews with marginalised communities, messaging through our partner agencies and social media posts.

Effective Performance Management

It is important that the Authority can measure its performance. The Authority has a well-established performance management structure which is focused on outcomes. The system is embedded throughout Service Delivery from individual fire station level through District Command to Authority wide achievement.

Each year the Community Safety Committee approves a set of district delivery plans which are aligned to the strategic priorities and define how each District will work towards the strategic priorities. Districts are also set a series of performance indicator targets for a variety of incident types that we attend. The methodology for setting the service delivery performance targets was approved by the Fire and Rescue Authority and further work is referenced below. In 2025/26 local Station Action Plans were also produced and this allows local activity to be planned to support the priorities set within the district plans. The Performance Management framework was reviewed in 2020/21 to ensure that our data and intelligence can allow us to target the Authority's resources towards reducing risk across where the risk exists within the five districts.

Performance against the district priorities is monitored within each district and reports are produced for consideration at the Community Risk Reduction Group before being presented to the Community Safety Committee which meets on a quarterly basis. Members of the Community Safety Committee are also encouraged to meet with their respective District Commander to discuss priorities, objectives within the local district priorities plan and performance targets. Service performance is also reported on a quarterly basis to the Full Authority.

This system of monitoring has proved successful in measuring performance and provides the vital evidence needed to support the Community Risk Management Plan.

OneView, the organisation's performance management, provides live reporting data for a range of response, prevention, protection activities and also includes the Authority's absence and attendance data. Reports provided by OneView are presented to members at the Community Safety Committee and Full Authority meetings.

The Performance Management framework system describes how the service will report performance externally and within the service. It ensures that our staff and key stakeholders will have access to appropriate performance information to fulfil their duties and support sound evidence-led decision making which will lead to smarter working and improved evaluation. It operates a tiered approach which allows performance to be managed at organisational, functional, team and individual level.

Effective Financial Planning and Management

The Director of Finance and Procurement presents an update on the financial position of the Authority covering both revenue and capital expenditure to the Finance and Resources Committee. Training on finance is also delivered to new members in June and prior to the approval of the annual budget in February.

The Head of Procurement provides training for managers on procurement processes and contract management and the finance team provide training to managers on budget management.

The finance team have developed a comprehensive expenditure monitoring system delivering financial information and forecasts from individual cost centre level through the organisation to Senior Management and the Fire Authority. A red, amber, green (RAG) rating system has been introduced both for revenue and capital budget monitoring whereby budget holders must provide a written explanation to the Director of Finance and Procurement if they are projected to be 5% over or under budget at the end of the financial year.

There is a documented bidding process for both revenue and capital expenditure which is managed within a timetable that matches the budget setting period and the receipt of the financial settlement from central government. Each bid is supported by a business case and is subject to scrutiny at both Executive Leadership Team and Star Chamber before the bid is included within the revenue budget and capital plan for the forthcoming year.

The Authority maintains a strong record of financial management which is evidenced by its track record of maintaining expenditure within the approved budget.

On the 1st of August 2021, the responsibility for Treasury Management which was previously provided by Kirklees Council via a Service Level Agreement, transferred to the Fire Authority. The Authority has commissioned the use of independent treasury management advisors who send daily, weekly, and monthly updates on the economy, and borrowing and investment rates.

The Authority joined the Fire and Rescue Indemnity Company (FRIC) on the 1st of April 2023 for the provision of liability, fleet, and property insurance. FRIC is effectively an insurance pool that is owned and controlled by its members which are fourteen fire and rescue authorities. Cover is provided via a mutual arrangement; the structure of this arrangement means contributions are paid into a ‘pot’ based on the individual risks and historic claims profile. Directors of the company are appointed by the participating authorities; no single authority would have the right to appoint a director. The company is run by a professional management company, Thomas Miller, who are required to meet all the necessary professional requirements of the Financial Conduct Authority. The structure of the pool consists of a company limited by guarantee with members and not shareholders. Each member has one vote at an AGM and the membership will elect a Board from amongst their number. Returns of surpluses, if any, will be calculated pro rata to each member’s proportion of contributions. The Board is non-executive, and it contracts

with a professional mutual management company to outsource the day-to-day operation of the mutual. The Board will make all the policy decisions and the managers' job is to carry out those decisions and bring all the necessary insurance and management skills into the equation to make sure the mutual runs well.

The Financial Management Code, a Chartered Institute for Public Finance and Accountancy (CIPFA) document, sets out the standards of financial management for Local Authorities which is designed to support good practice and to help Local Authorities demonstrate their financial sustainability. Assessment against the code became mandatory for Local Government from the 1st of April 2022. The code is split into six overarching principles: leadership, accountability, transparency, standards, assurance, and sustainability which is then broken down into seventeen separate standards. An initial self-assessment against the code was reported to Finance and Resources Committee in October 2021, which identified three areas of minor improvement, this was subsequently subject to an internal audit in August 2023, which was awarded substantial assurance. Compliance to the code is reviewed annually as part of the budget setting process in order to provide assurance to elected members on the robustness of the financial health of the Authority.

The Strategic Risk Assessment provides a single, integrated view of risk across WYFRS, bringing together corporate, operational and foreseeable risks into one coherent, evidence-based assessment.

It enables the Service to understand the nature, scale and interdependencies of risk, rather than viewing risks in isolation, ensuring that decision-making reflects the full complexity of the operating environment.

The Strategic Risk Assessment uses a structured and transparent approach, including:

- Consolidation of multiple risk registers into one organisational view
- Use of PESTLEO (political, economic, social, technological, environmental, legal and organisational) analysis to assess external drivers and emerging risks
- Assessment of likelihood, impact and organisational capability to respond
- Prioritisation of risk to focus resources and effort effectively

Role in Governance and Risk Management

The Strategic Risk Assessment is a core component of the WYFRS governance framework, ensuring that risk is fully embedded in how the Service plans, delivers and assures its activity.

It supports governance by:

- Informing the Community Risk Management Plan, helping define strategic priorities based on risk
- Providing a shared, organisation-wide understanding of risk, supporting consistent decision-making

- Enabling leadership teams (e.g. Strategic Leadership Team / Executive Leadership Team) to prioritise resources, investment and action
- Supporting transparency and accountability, through clear visibility of key risks and mitigation
- Linking risk directly to performance management and delivery planning

The Strategic Risk Assessment ensures that risk sits at the heart of governance, bringing together intelligence, analysis and organisational insight to support informed decision-making.

It provides the foundation for a risk-led, evidence-based approach to planning and assurance, ensuring WYFRS remains proactive, resilient and aligned to its strategic priorities.

Station Assurance Visits are undertaken at fire stations within West Yorkshire, the recorded outcomes of which contribute to the self-assessment process.

Effective Arrangements for Accountability

The Authority can demonstrate robust systems of accountability both to elected members and the public. The district command structure, which mirrors the five Local Authorities' / District boundaries in West Yorkshire, provide for close interaction with the Local District Councils on service delivery and joint working.

Budget proposals are sent to representatives of the business community with the opportunity to comment on them prior to the setting of the budget in February.

The Authority has a Service Improvement and Assurance Team (SIAT). SIAT applies the Service Assurance Framework to provide high level assurance to Management Board and the Fire Authority through implementation of the service assurance process. Each team and department making up WYFRS are required to complete a self-assessment which involves answering and providing evidence to a range of questions that include performance indicators, policy compliance, financial controls, elements contributing to operational effectiveness, internal and external audit review. This is then independently reviewed by the SIAT and reported to Management Team and Audit Committee to enable them to make an informed judgement regarding the overall performance of WYFRS. This judgement is then summarised in the Annual Statement of Assurance which is published on the WYFRS website in accordance with the requirements of the National Fire and Rescue Framework.

Reality testing feeds into a wider Organisational Learning and Organisational Assurance process. This process is further strengthened and coordinated by the Organisational Learning Hub, which acts as a central repository and facilitator for sharing, analysing, and embedding lessons learned across the service. The Organisational Learning Hub ensures that learning from incidents, audits, and reviews is systematically captured and

disseminated, promoting continuous improvement throughout West Yorkshire Fire and Rescue Service. In addition to reality testing for operational incidents, the Authority has developed whole organisation assurance processes tailored for non-operational and enabling functions. These processes are designed to mirror the principles and methodology of reality testing but are adapted to suit the specific needs and contexts of departments such as People, Finance and DDAT as well as other enabling function across the service. By conducting targeted assurance reviews, gathering feedback from staff and stakeholders, and identifying learning opportunities, these processes help to ensure that all aspects of the organisation, both frontline and enabling, are subject to rigorous evaluation and improvement. Findings and recommendations from these assurance activities are reported to the relevant management teams and contribute to the Authority's overarching commitment to organisational effectiveness and robust governance.

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

The Authority completed its third HMICFRS inspection in March 2024. In the third round of inspections, the HMICFRS implemented a revised grading methodology introducing a new grading of Adequate. The Authority received its inspection result in July 2024 and was rated as Good in seven areas, Adequate in three areas, and there was one Requires Improvement in Preventing Fires and Other Risks. The HMICFRS also launched their Monitoring Portal in March 2024, which tracks progress against all our Areas for Improvement and recommendations. It is monitored quarterly by HMICFRS and adds an additional level of governance to our progress.

As a result of the third inspection, the Authority was issued with seven Areas for Improvement; all of these have now formally been signed off as completed.

The 20 recommendations from the Spotlight Values and Culture themed inspection have all been completed as have the 13 of the15 recommendations for the Standards of Behaviour in the Fire and Rescue Service: Handling Misconduct themed inspection.

Following the release of the State of Fire and Rescue Report –The Annual Assessment of Fire and Rescue Services in England 2024-2025 in November 2025, West Yorkshire Fire and Rescue Service evaluated our response to national recommendations and trends, including those from Grenfell and the Manchester Arena attack. The report was shared with the wider organisation and considered by our Fire Authority to keep them informed of the national picture within the fire and rescue sector.

Our Round 4 inspection started in March 2026 with fieldwork within service starting in May 2026.

Internal Audit

The Authority procures its internal audit service from Kirklees Council via a Service Level Agreement (SLA) which complies with Public Sector Internal Audit Standards (PSIAS). This not only provides better value for money but also gives the Authority access to specialist auditors and gives an added element of independence.

The work of internal audit extends well beyond the normal probity audits and includes examination of the key financial systems as well as verification work on the Authority's risk management and governance frameworks.

The internal audit plan is approved initially by the Executive Leadership Team and then at Audit Committee in April. All internal audit reports include an assessment of the internal controls and a prioritised action plan to address any areas needing improvement. If an internal audit receives a limited assurance opinion, a follow up audit is carried out within the next twelve months to ensure that actions have been implemented. During 2025/26, eleven of the fourteen planned audits were completed (each concluded with a positive assurance opinion), two have been deferred into 2026/27 and one has been postponed. As part of the SLA, unused audit days can either be deferred into the following financial year or a refund is provided. The Internal Audit Annual Report is presented to Audit Committee which gives an overview on the effectiveness of internal audit and provides an opinion on governance, risk management, and the management of the internal control environment during the last financial year.

The Global Internal Audit Standards (GIAS) are a replacement to the Public Sector Internal Audit Standards and provide a single source to guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. The GIAS is arranged under five domains which incorporates 15 Principles and 52 Standards. The GIAS is incorporated into the Internal Audit Strategy and Charter which was presented to the Audit Committee in April 2026.

In September 2022, the Fire Authority approved the appointment of a non-voting independent member of the Audit Committee. This new member attended their first Audit Committee in January 2023 and due to their experience in the banking sector has brought specialist knowledge and additional scrutiny to the committee.

In addition, SIAT monitors and reviews the actions from each internal audit report in liaison with the responsible departmental manager to ensure that recommendations are implemented. Progress is reported quarterly to the Risk Management Strategy Group.

Information Management Framework

Information Governance is a framework to bring together all the requirements, standards and best practice that apply to the handling of information.

The Authority has an Information Governance Strategy and Policy which describes its commitment to ensuring effective information governance as a means to enable the

service to ensure it can make the best use of its information and to provide a solid foundation to enable it to be open and transparent.

The Authority is required to comply with legislation including the Data Protection Act 2018 and the General Data Protection Regulation which regulate information data processing, storage, and access rights. The Authority has appointed an Executive Leadership Team Member (the Director of Corporate Services), as the statutory Data Protection Officer who in conjunction with other officers and working groups oversees the development of best practice policies and procedures aimed at ensuring compliance with the legislative requirements.

Data Protection audits are carried out across the service via departments self-assessing against relevant criteria as part of the Service Assurance process. This ensures appropriate arrangements are in place.

The Information Governance and Security Group which is chaired by the Director of Corporate Services and supported by the Corporate Information Management Group meets quarterly and is attended by Senior Managers within the organisation. This group is responsible for setting and reviewing policies, standards, procedures, best practices, controls, risk management and ensure compliance with them.

There were no data breaches that were required to be reported to the Information Commissioner during 2025/26.

Statement of Assurance

The Authority is required to produce an annual Statement of Assurance as part of the Fire and Rescue National Framework for England. The purpose of the statement is to provide independent assurance to communities and the Government that the service is being delivered efficiently and effectively. Whilst the Fire and Rescue National Framework sets out the Government's priorities and objectives for fire and rescue authorities in England, it does not prescribe operational matters as these are determined locally by fire and rescue authorities.

This Statement of Assurance provides assurance that WYFRA is providing an efficient, effective and value for money service to the community of West Yorkshire in its financial, governance and operational matters. The Statement of Assurance is published on the Authority's website which includes links to the key documents.

Conclusion

Overall, the Authority and its Executive Leadership Team conclude that the systems and procedures provide effective systems of management control enabling the Authority to provide an efficient, effective, and economic service to the public of West Yorkshire.

External Review

Following the Public Sector Audit Appointments tender process, Grant Thornton have been the Authority's external auditors since the 1st of April 2023

Grant Thornton will provide an external review of systems and procedures as part of their role as the appointed external auditors to the Authority which will include:

- The audit of the financial statements 2025/26
- Reach a conclusion on the economy, efficiency and effectiveness in the use of resources, the value for money (VFM) conclusion.
- Review the Whole of Government Accounts return.

A new Code of Audit Practice came into force on the 1st of April 2020 which has introduced new extended reporting arrangements for Value for Money for financial statements from 2020/21. The new requirement requires auditors to structure their commentary on Value for Money arrangements under three specified reporting criteria: financial sustainability, governance and improving economy, efficiency, and effectiveness.

Compliance

The systems and reviews detailed in the annual governance statement demonstrate that the Authority's assurance arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010). They also demonstrate the systems that are in place to enable the Monitoring Officer and Director of Finance and Procurement to discharge their functions in relation to the governance of the Authority.

Significant Governance Issues

The CIPFA guidance suggests that the following criteria should be applied when judging what may constitute a significant control issue: The issue has seriously prejudiced or prevented achievement of a principal objective.

- The issue has resulted in a need to seek additional funding to allow it to be resolved or has resulted in significant diversion of resources from another aspect of the business.
- The issue has led to a material impact on the accounts.
- The issue, or its impact, has attracted significant public interest or has seriously damaged the reputation of the organisation.
- The issue has resulted in formal action being taken by the Director of Finance and Procurement and/or the Monitoring Officer

Review of Governance Issues Identified in the previous Annual Governance Statement

The following governance issues were included in the 2024/25 annual governance statement and remain for 2025/26. The narrative has been updated for 2025/26 following the annual review of governance arrangements.

Financial Uncertainty

Following the Chancellor's Spending Review, the Authority received a three-year funding settlement In February 2026 which sets out central government funding from 2026/27 to 2028/29 which includes the flexibility to increase the precept by £5 on a Band D domestic council tax property each year. This has provided some certainty regarding funding levels which will enable some longer term financial planning, for the first time in seven years. Nonetheless, there still remains some uncertainty around some central government grants that are not rolled into the core central government funding allocation.

In addition, as part of the Spending Review there is a commitment by government to review the Fire Funding Formula which is the mechanism by which funding is distributed amongst the forty four fire and rescue services in England. This formula has not been reviewed or updated since 2013 and it is unknown what financial impact that may have on funding allocations from 2026//27.

Ruling on working hours

A judgement relating to the working hours and related payments of a Belgium on-call firefighter (Matzak) could have implications for the Fire Authority. The ruling has the potential to impact adversely on current arrangements for the effective provision and affordable cost of on call services. The Authority along with every other fire and rescue service is working with the Local Government Association in seeking advice from Leading Council and reviewing potential options for changing current arrangements to mitigate against the impact of the ruling. However, due to the current uncertainty it is considered appropriate to flag up the risk of potential extra costs which have yet to be fully identified.

Following the Supreme Court decision in the landmark case of Tomlinson-Blake v Royal Mencap on the minimum entitlement to minimum wage for sleep-in-shifts, the risk posed by the Matzak ruling is somewhat reduced. The Supreme Court made a clear distinction between "actual work" and "availability for work", this ruling determined that the time that the care worker (Tomlinson-Blake) was asleep whilst at work could not be counted as working time in line with the National Minimum Wage Regulations 2015, regulation 32. The working arrangements for on-call firefighters is similar to that of care support workers, in that although they are required to be in close proximity to their workplace, there will be times when they are not undertaking "actual work" whilst they are providing on-call duties.

The Police and Crime Act 2017

The Police and Crime Act 2017 imposes a statutory requirement on emergency services to collaborate to improve public safety and deliver better efficiency. The emergency services in West Yorkshire have established a joint body to review areas of collaboration, this is yet to deliver any significant change. This process is dependent on the services agreeing joint

priorities and delivering change with willing partners and thus continues to remain a significant governance issue.

Reforms to Fire and Rescue Services

The HMICRFS State of Fire and Rescue Reports have previously made six national recommendations for reform to the fire and rescue service, which may have an impact on governance, these are:

1. Fire and rescue services should establish a common set of definitions and standards to cover key priority areas.
2. The sector should review and determine the role of the fire and rescue service and the role of its employees.
3. The sector should review how effectively pay and conditions are determined.
4. The Home Office should provide Chief Fire Officers with operational independence.
5. Introduction of a code of ethics.
6. The Home Office should address the deficit in the fire sector's national capacity and capability to support change.

The State of Fire Report: The Annual Assessment of Fire and Rescue Services in England 2024/25 was published in November 2025. Of the six national recommendations, 1, 2, 5 and 6 are complete. For the two that are outstanding, the Authority will continue to monitor national progress against the recommendations and duly assess any impact that they may have on the service.

Changes to European Legislation

Retained EU law (REUL) was established by The European Union (Withdrawal) Act 2018 to ensure legal certainty and continuity immediately after Brexit, by preserving all EU and EU-derived law as it stood immediately before the UK's departure. However, retained EU law was never intended to sit on the statute book indefinitely.

On the 29th of June 2023, The Retained EU Law (Revocation and Reform) Bill received Royal Assent, paving the way for significant regulatory reform, and enabling the removal of RUEL from the UK statute book. Under the RUEL Act, RUEL which had not been revoked by the end of 2023 then became "assimilated law". These are laws that the UK saved to ensure legislative continuity immediately after Brexit. The catalogue of RUEL can be accessed electronically via a dashboard which contains 6,757 individual pieces of REUL, concentrated over 400 unique policy areas.

The effect on WYFRS of these changes is currently unknown, those persons responsible for areas covered by EU legislation will conduct an impact assessment and implement any required changes.

National Fire Framework Consultation

The National Fire Framework sets out the government's priorities and objectives for fire and rescue services. This was last updated in 2018 and it was expected that a revised National Fire Framework would be published in Summer 2024. This remains outstanding and the date for publishing a revised framework is currently unknown. Once issued management will consider its implications as regards the authority's governance procedures and response.

Significant Governance Issues 2026/27

Whilst no significant weaknesses have been identified as per the CIPFA guidance list, the following have been identified as potential issues for the forthcoming year:

The English Devolution and Community Empowerment Act 2026

This piece of legislation follows on from the Government white paper on English devolution, a significant governance issue that was signposted in the 2024/25 annual governance statement. This bill brings significant changes to Local Government arrangements and transfers of power from Westminster to England's regions.

Under this legislation, the West Yorkshire Mayor will become accountable for the Authority and it will no longer be governed by the existing Fire Authority. Although no date has been confirmed the expected date of transition will be the 1st April 2028.

Implementation of Recommendations from the Grenfell Phase 2 Enquiry

Grenfell Phase 2 report was published on the 4th September 2024 which focused on the causes leading to the Grenfell Tower fire on the 14th June 2017 which saw the loss of seventy-two lives.

The phase 2 report identified a variety of findings along with fifty eight recommendations to the construction industry and regulators, Fire Engineers, Architects and Building Control, London Fire Brigade, HM Government, wider fire and rescue services and other agencies such as local government.

Following our review of the Grenfell Phase 2 report, its recommendations and reflecting on the broader learning and perspective brought by the release of the Phase 2 report, 15 objectives were reopened from the Phase 1 action plan and have been carried forward into Phase 2 along with the 11 Fire and Rescue Service monitored recommendations from the Phase 2 report, meaning in total 26 objectives within the Phase 2 action plan. To late April 2026, 14 objectives from the original 26 have been closed.

We are continuing to work with partners and stakeholders locally, regionally and nationally, including the National Fire Chiefs Council
The Grenfell Phase 2 project is running alongside the Organisational Readiness Programme as part of the services commitment to learn from and improve our existing understanding, knowledge and response to high-rise building fires.

Local Audit Reform and the Audit of the Statement of Accounts 2024/25

On the 30th September 2024, the Account and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These regulations require audited financial statements to be published by a specific date, for the year ended 31st March 2026 this is the 31st January 2027.

Due to the lack of audit assurance regarding the opening balances as of the 1st of April 2023, the authority received a disclaimed opinion on its opening balances for the year ended 31st March 2024 and 31st March 2025. Nonetheless, Grant Thornton have obtained appropriate assurance over the “in-year” income and expenditure transactions.

It is planned that following the conclusion of the 2025/26 audit of the Statement of Accounts that some audit work is undertaken on the transactions which affected usable reserves that were posted in 2022/23. Providing this positive assurance is obtained it will enable the authority to return to receiving unqualified, clean accounts from 2026/27.

Summary

The Fire Authority continues to operate in a difficult environment, and we accept that the above issues present the Authority and its Executive Leadership Team with a major challenge. However, previous performance demonstrates the ability of the Authority and its management to manage in challenging times. We are therefore confident that we can continue to deliver a high-quality service whilst driving through major changes to the organisation, and that the systems are in place to further enhance our governance arrangements.

OFFICIAL

Agenda item: 07

Abridged Performance Management Report

Audit Committee

Date:	31 July 2026
Submitted by:	Head of Corporate Services
Purpose:	To inform Members of the Authority's performance against Key Performance Indicators where targets are not being achieved.
Recommendations:	That Members note the report
Summary:	The Performance Management and Activity Report which is presented to Full Authority outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. This report highlights the key performance indicators where targets are not being achieved.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Davey, Head of Corporate Services. alison.davey@westyorksfire.gov.uk; T: 01274 682311
Background papers open to inspection:	None
Annexes:	2025-26 Full Year Abridged Performance Management Report. 2026-27 Abridged Performance Management Report to 7 June 2026.

1. Introduction

1.1 The Performance Management and Activity Report, which is presented to each Full Authority meeting outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets.

1.2 A traffic light system is used to provide a clear visual indicator of performance against each specific target and comparison is made with the same period the previous year to indicate whether performance has improved, remained the same or deteriorated.

2. Information

2.1 The attached reports highlight the key performance indicators where the targets are not being achieved.

3. Financial Implications

3.1 There are no financial implications arising from this report.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no People and Diversity implications arising from this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

7. Health, Safety and Wellbeing Implications

7.1 There are no health and safety implications arising from this report.

8. Environmental Implications

8.1 There are no environmental implications associated with this report.

9. Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Further develop a culture of excellence, equality, learning and inclusion
- Provide a safe, effective and resilient response to local and national emergencies
- Focus our activities on reducing risk and vulnerability
- Enhance the health, safety and wellbeing of our people
- Prioritise a people first mindset through ethical and professional leadership and management
- Work with partners and communities to deliver our services
- Use resources in an innovative, sustainable and efficient manner to maximise value for money

10. Conclusions

10.1 That Members note the report.

West Yorkshire
Fire & Rescue Service

Abridged Performance Management Report

Audit Committee

Making West Yorkshire Safer
www.westyorksfire.gov.uk

This report provides a summary of our progress across the Service based on the date ranges below.

Period Covered:

Financial Year	2025-26	
Date Range	01 April 2025	31 March 2026

IMPORTANT: The data provided is based on incident reports that have been completed and/or checked but will not include data from incident reports which have not been completed.
Data may change due to incident reports that have been updated due to amendment. The data is accurate at time of creation of the report.

This report is comparing the date range above against:

Previous Year Comparison Date Range	01 April 2024	31 March 2025
3 Year Average Comparison Period	01 April 2024 01 April 2023 01 April 2022	31 March 2025 31 March 2024 31 March 2023
Colour Key	Positive Arrows Negative Arrows Positive Charts Negative Charts *When doing a comparison the key above is used. In all other cases graphs, charts and visuals are using contrasting colours to support accessibility.	

Due to seasonality **Previous Year** and **3 Year Average** comparison are based on selected range and not the whole of the previous year.

Performance Summary

Arrows display percentage(%) increase/decrease on previous year to current financial year.
Borders display the 10% tolerance based on the 3 year average of the selected date range.

The comparison range is based on selected date range.

This report is comparing:	**01 April 2025**	**31 March 2026**
Against:	01 April 2024	31 March 2025

Blue	Achieving or exceeding target
Amber	Satisfactory performance (within 10% of target)
Red	Not achieving target (by more than 10%)

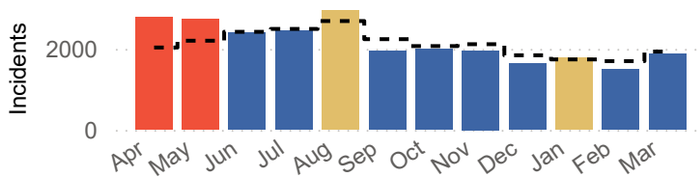
Total Incidents 26008 ↑ 7%	Fires 10817 ↑ 20%	False Alarms 10227 ↓ -2%	Non-fires 4964 ↑ 4%
Fire Related Fatalities 17 ↓ -11%	Fire Related Injuries 149 ↓ -6%	Malicious False Alarms 227 ↓ -24%	Road Traffic Collisions 600 ↓ -2%
Accidental Dwelling Fires 972 ↑ 0%	Deliberate Fires 6408 ↑ 20%	Non-domestic Building Fires 372 ↓ -3%	Response Times Met 90% ↓ -3%

Monthly 3 Year Average

01 April 2025 — 31 March 2026

District, Ward: All

Total Activity

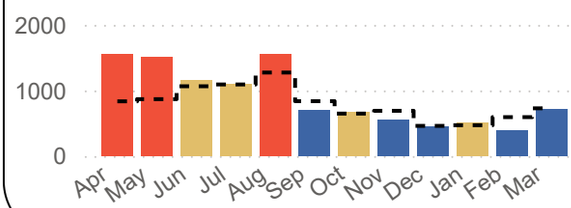


Legend:

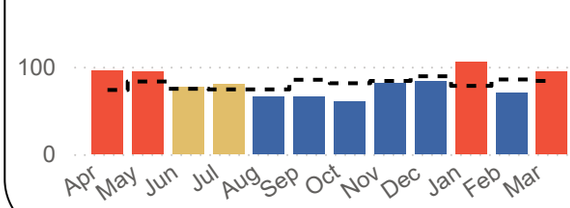
- 3 Year Average
- Blue — Achieving or exceeding target
- Amber — Satisfactory performance (within 10% of target)
- Red — Not achieving target (by more than 10%)

Fires

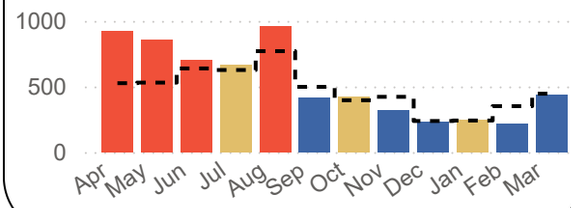
Fires



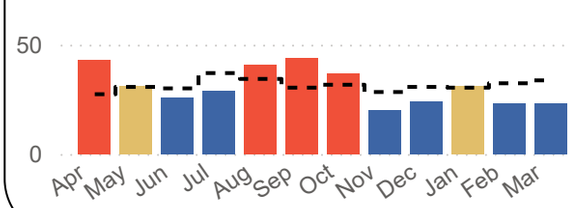
Accidental Dwelling Fires



Deliberate Fires

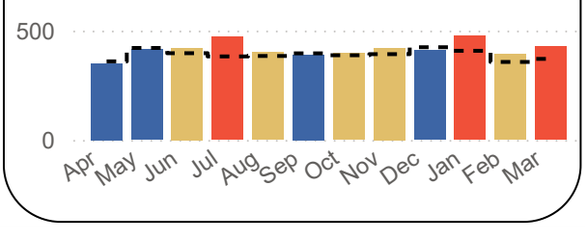


Non-domestic Building Fires

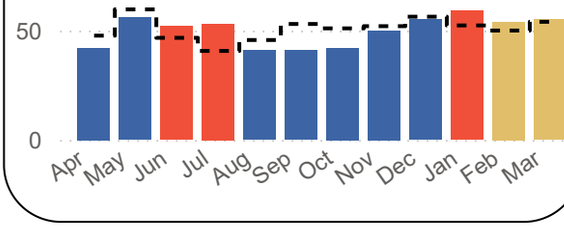


Non-fires

Non-fires



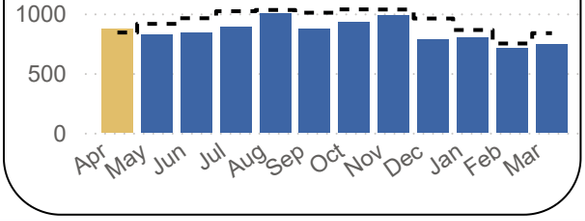
Road Traffic Collisions



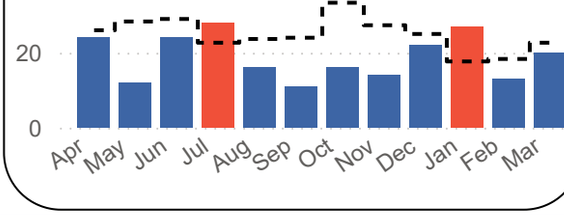
*Road Traffic Collisions are a subset of Non-fires

False Alarms

False Alarms



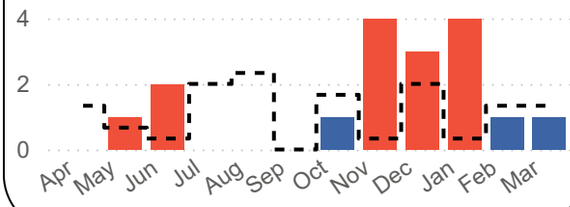
Malicious False Alarms



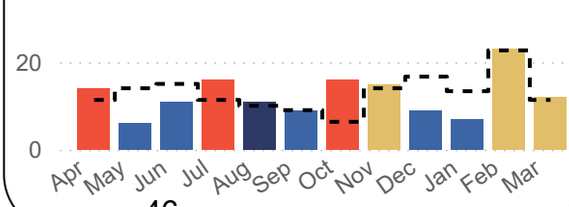
*Malicious False Alarms are a subset of False Alarms

Fire Related Injuries and Fatalities

Fire Related Fatalities



Fire Related Injuries



West Yorkshire
Fire & Rescue Service

Abridged Performance Management Report

Audit Committee

Making West Yorkshire Safer
www.westyorksfire.gov.uk

This report provides a summary of our progress across the Service based on the date ranges below.

Period Covered:

Financial Year	2026-27
Date Range	01 April 2026 07 June 2026

IMPORTANT: The data provided is based on incident reports that have been completed and/or checked but will not include data from incident reports which have not been completed.
Data may change due to incident reports that have been updated due to amendment. The data is accurate at time of creation of the report.

This report is comparing the date range above against:

Previous Year Comparison Date Range	01 April 2025 07 June 2025
3 Year Average Comparison Period	01 April 2025 07 June 2025 01 April 2024 07 June 2024 01 April 2023 07 June 2023
Colour Key	Positive Arrows Negative Arrows Positive Charts Negative Charts *When doing a comparison the key above is used. In all other cases graphs, charts and visuals are using contrasting colours to support accessibility.

Due to seasonality **Previous Year** and **3 Year Average** comparison are based on selected range and not the whole of the previous year.

Performance Summary

Arrows display percentage(%) increase/decrease on previous year to current financial year.
Borders display the 10% tolerance based on the 3 year average of the selected date range.

The comparison range is based on selected date range.

This report is comparing:	**01 April 2026**	**07 June 2026**
Against:	01 April 2025	07 June 2025

Blue	Achieving or exceeding target
Amber	Satisfactory performance (within 10% of target)
Red	Not achieving target (by more than 10%)

Total Incidents	Fires	False Alarms	Non-fires
4727	2001	1825	901
↓ -21%	↓ -38%	↓ -2%	↑ 5%

Fire Related Fatalities	Fire Related Injuries	Malicious False Alarms	Road Traffic Collisions
1	24	46	99
↓ -67%	↑ 9%	↓ -7%	↓ -16%

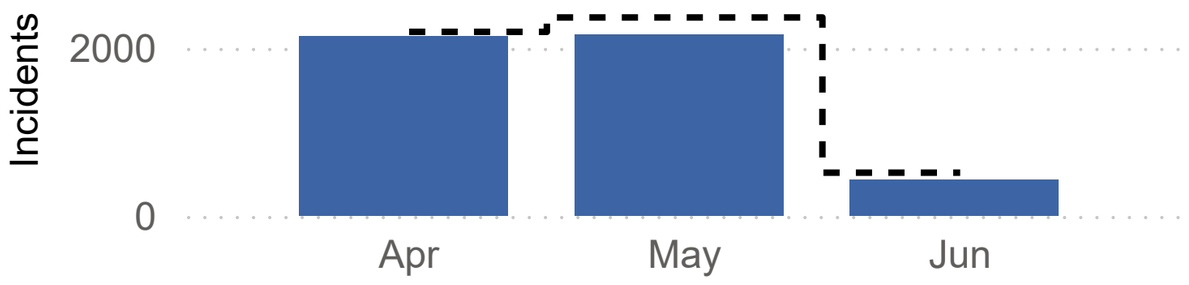
Accidental Dwelling Fires	Deliberate Fires	Non-domestic Building Fires	Response Times Met
176	1192	44	90.6 %
↓ -13%	↓ -37%	↓ -44%	↑ 3.0 %

Monthly 3 Year Average

01 April 2026 — 07 June 2026

District, Ward: All

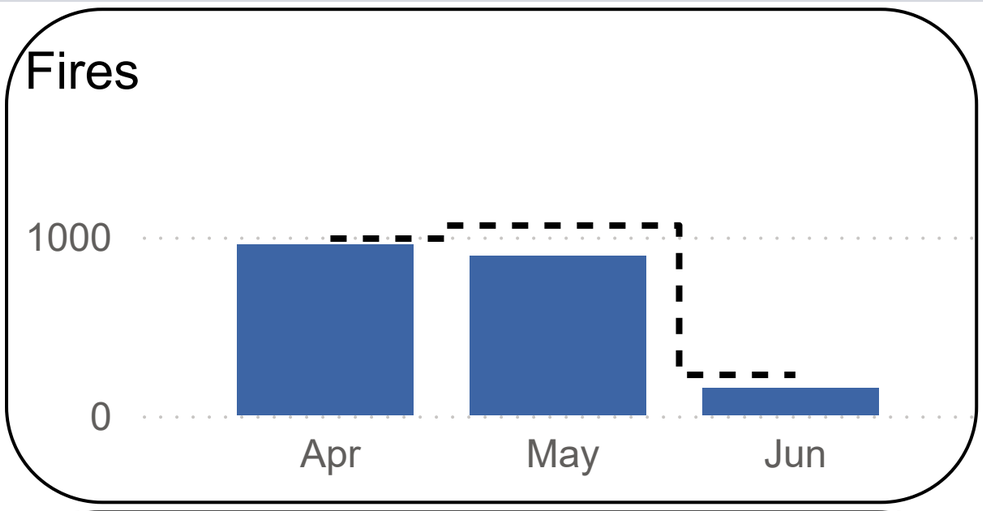
Total Activity

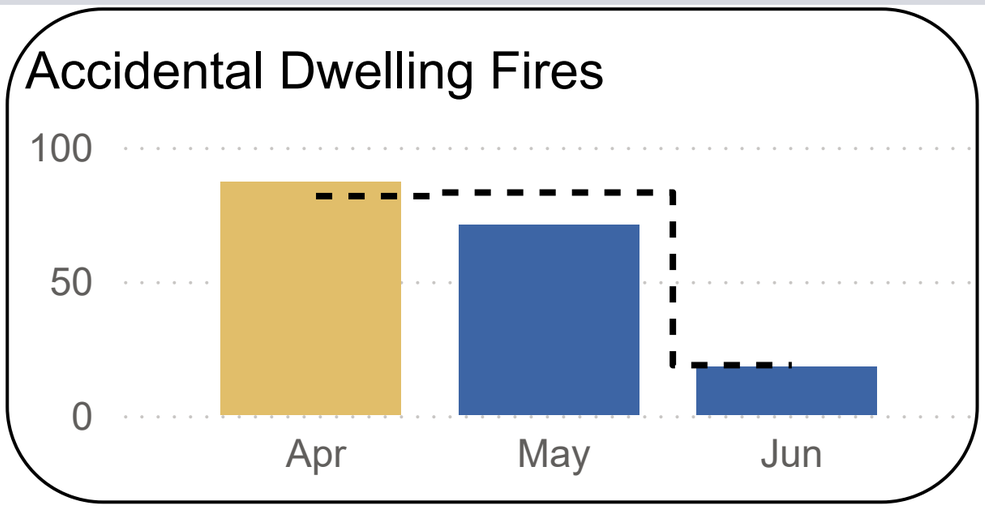


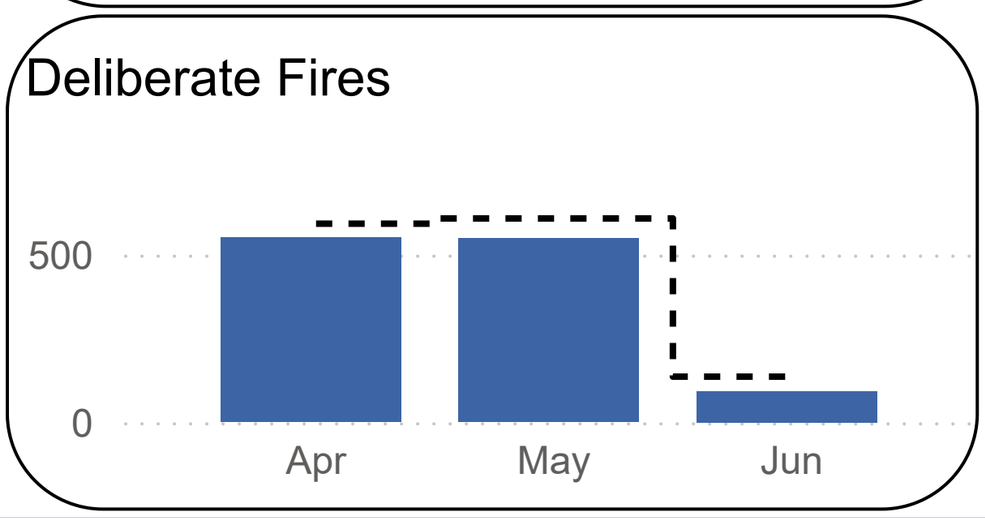
Legend:

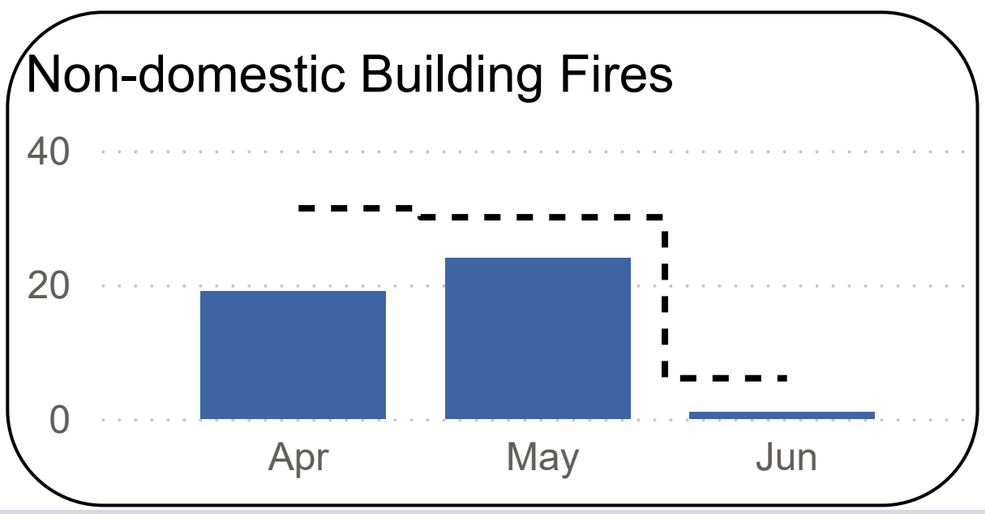
- 3 Year Average
- Blue — Achieving or exceeding target
- Amber — Satisfactory performance (within 10% of target)
- Red — Not achieving target (by more than 10%)

Fires

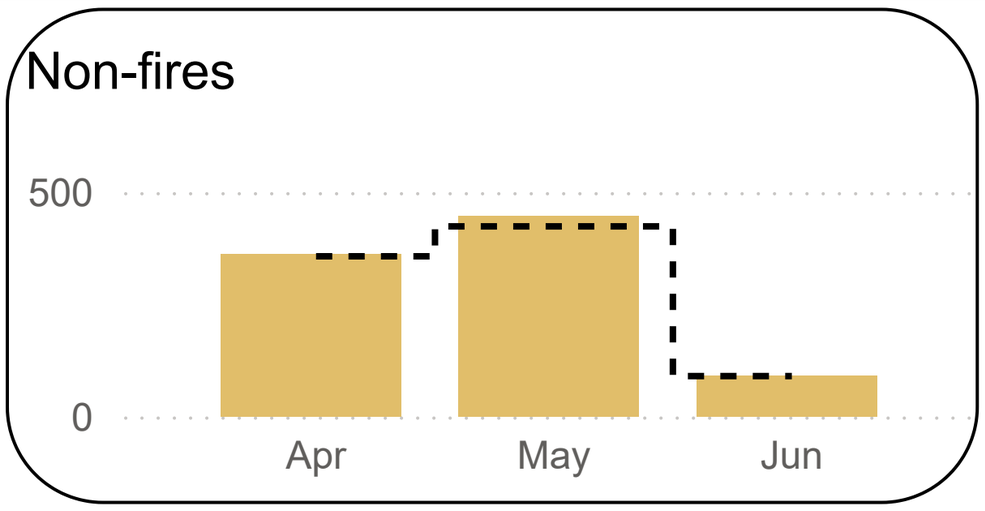


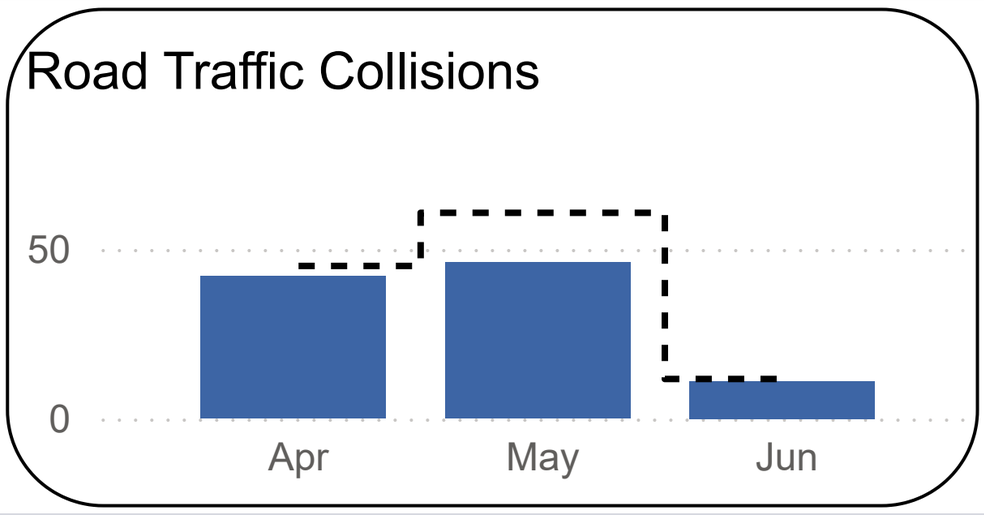






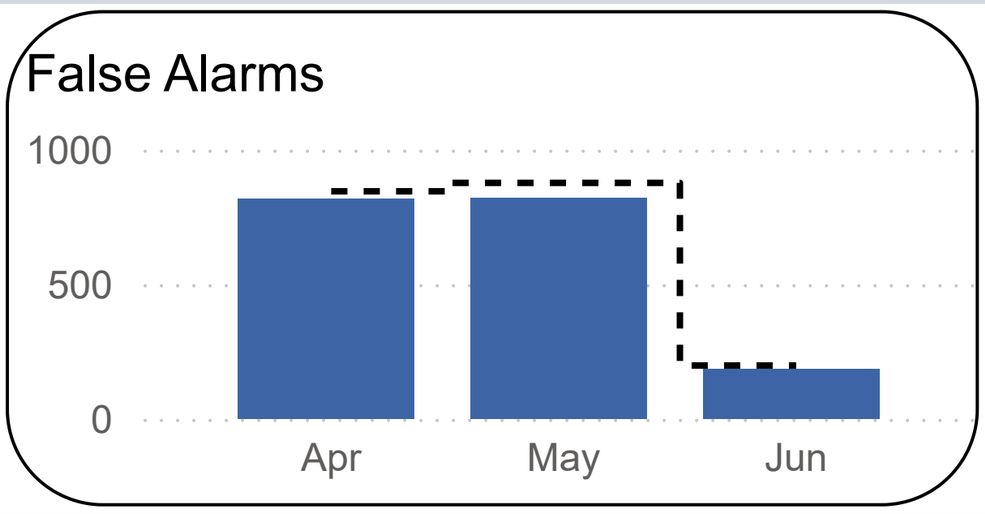
Non-fires

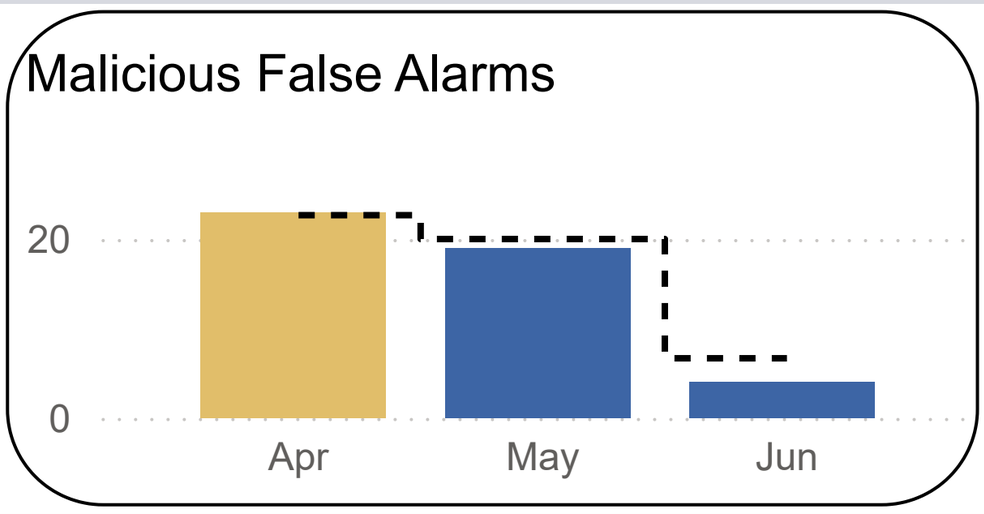




*Road Traffic Collisions are a subset of Non-fires

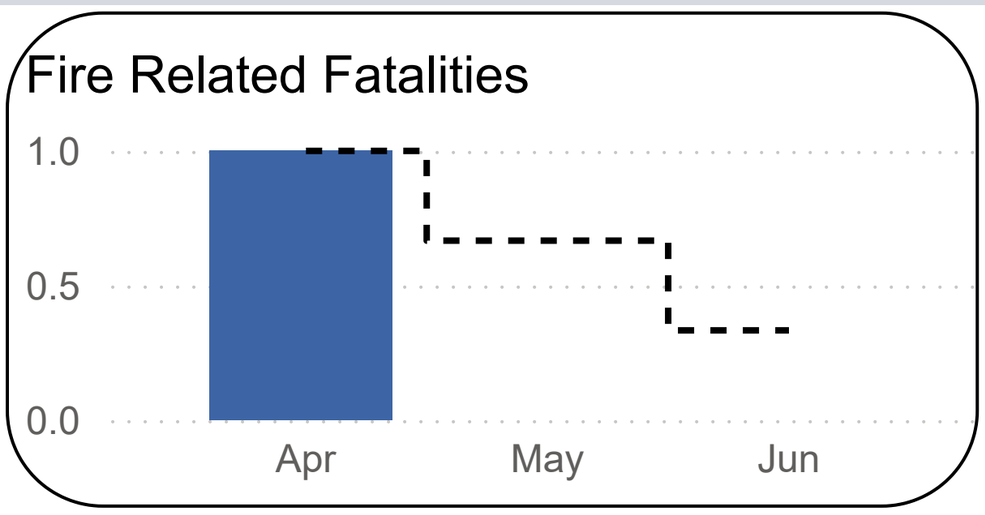
False Alarms

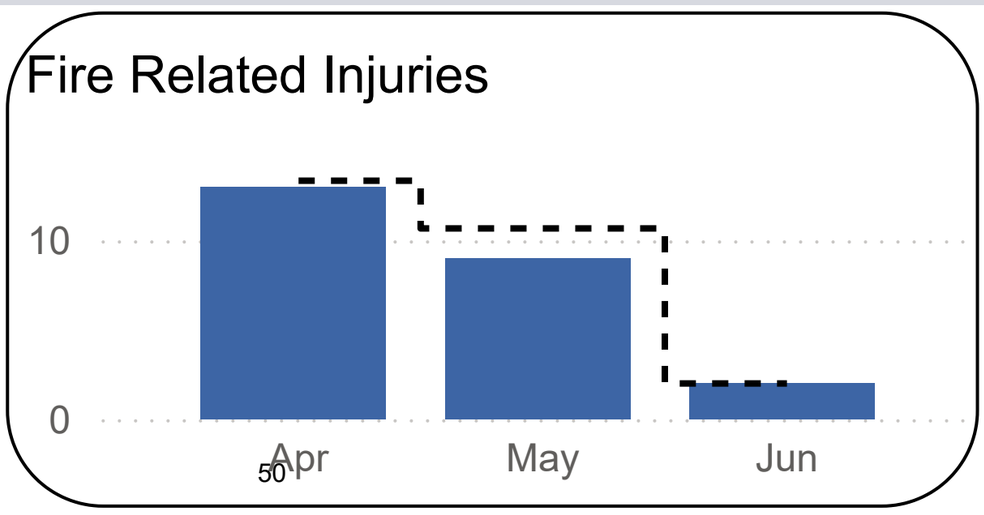




*Malicious False Alarms are a subset of False Alarms

Fire Related Injuries and Fatalities





OFFICIAL

Agenda item: 08

Risk Management Strategy Group Update

Audit Committee

Date:	31 July 2026
Submitted by:	Director of Corporate Services
Purpose:	To report risk management activity and developments reported to Risk Management Strategy Group (RMSG) in June 2026 and highlight any future risks or risk related areas.
Recommendations:	That Members note the report
Summary:	The overall responsibility of the RMSG is to maintain the Authority's risk management capabilities and to develop strategies to effectively manage new and existing risks. The RMSG meet on a quarterly basis, and the group is chaired by the Deputy Chief Fire Officer/Director of Service Delivery. The RMSG is one element that supports the Authority's Code of Corporate Governance in terms of risk management and internal control.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	John Tideswell, Risk Management Officer. john.tideswell@westyorksfire.gov.uk; T: 01274 682311
Background papers open to inspection:	Risk Management Strategy and Policy
Annexes:	Risk Register

1. Introduction

1.1 The Authority's Risk Management Strategy and Policy provide a clear and defined strategy to enable risk management objectives to be met.

The Risk Management Strategy Group (RMSG) has the responsibility of maintaining the Authority's risk management capabilities and developing strategies to effectively manage new and existing risks. The group meet every three months at which time a summary of risk reviews that have occurred in the past three months is provided by each risk owner.

1.2 The group is also responsible for sharing and promoting experience of risk management and strategies across the Authority.

2. Information

2.1 The Risk Management Strategy Group last met 17 June 2026. The Audit Manager from Kirklees Council attends RMSG meetings and provides an update on recent internal audit activity.

2.2 Below is a summary of key areas:

- Between the March 2026 and June 2026 RMSG meetings, 7 risks have been reviewed by their respective owners.
- A review of the Risk Management Strategy and Policy and the relating management system/arrangements commenced in March 2025. The main focus of this review was to develop a single risk management system for strategic, corporate, and operational based foreseeable risks. Throughout 2025 and 2026, options and proposals have been developed and submitted to the RMSG for consideration. A new risk analysis/scoring system has now been created, populated with data, and initially scored. Over the next few months, the risk analysis/scoring will be verified by each risk owner/SLT. The final revised risk management system including any related strategies, policies etc. will be submitted to Audit Committee for final approval.
- An internal audit (Kirklees) of the above revised risk management system is scheduled to take place in August 2026 (risk analysis/scoring methodology), and March 2027 (strategy, policy, plans, training, effective operation and outcomes) once the system has been in place and operating for six months.
- A Member Risk Management Workshop is scheduled for October 2026, where the CRMP process and supporting risk systems will be presented and explained in more detail.
- The CRMP section on the WYFRS website will be updated to reflect the main risks facing the Authority, which are managed through the above system.
- Specific risks relating to Health & Safety, Pensions, Roads/Driving, Commercial Premises etc. sit outside of the above risk management system, however, there may be some related risks included if they are of a significant nature/potential impact to WYFRS.
- National and community identified risks will be included on the WYFRS risk register where relevant.

- Any risk related findings included within the 2026 HMICFRS inspection report will be reviewed by SLT, and if they fall within the scope of the above risk management system, they will be actioned and progressed accordingly.
- Appendix 1 of this report is a summary of all corporate/strategic/operational foreseeable risks on the current risk register. Behind this summary is a comprehensive risk analysis/scoring system for each of the 60 risks comprising of PESTLE/Organisational analysis with a weighting factor, emergency responder/employee analysis, a reasonable worst case scenario (RWCS) for each risk area, mitigating actions/control measures along with the capability scoring of these, and an inherent/residual overall risk score. The residual risk score shown on the risk register (Appendix 1), is the score once all mitigating actions/control measures have been considered. The Member Risk Management Workshop as mentioned above will include a presentation on the risk analysis/scoring system, including examples of how national and community risks are managed through the WYFRS risk management system and included on the risk register where relevant.

2.3 There are currently 60 risks split between the following categories.

Residual Risk – Overall	June 2026
Very High	0
High	14
Medium	44
Low	2
Total Number of Risks	60

3. Financial Implications

3.1 There are no financial implications arising from this report.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. Human Resource and Diversity Implications

5.1 There are no human resources and diversity implications arising from this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

7. Health, Safety and Wellbeing Implications

7.1 There are no health and safety, wellbeing implications arising from this report.

8. Environmental Implications

8.1 There are no environmental implications associated with this report.

9. Risk Management Implications

9.1 This report is based on the Authority's risk management system/arrangements and therefore identifies, analyses, and manages any internal/external risks that could impact on the Authority or the areas of service delivery.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There are no duty to collaborate implications arising directly from this report.

11. Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2025 - 2028 strategic priorities below:

- Provide a safe, effective and resilient response to local and national emergencies.
- Focus our activities on reducing risk and vulnerability.
- Enhance the health, safety, and well-being of our people.

12. Conclusions

10.1 That Members note the report.

Appendix 1 – Risk Register

Risk Title	Risk Description	Residual Risk (Overall)
Ops Risk Info Failure	Failure to provide an effective risk information management system for operational response, which could have a significant impact on fire fighter safety, operational effectiveness and organisational reputation.	13.14
Global Insecurity	Global and European insecurity leading to threat of conflict. Possibility of hostile events, either physical or virtual, taking place on mainland UK.	10.37
MTA	Responding to a Marauding Terrorist Attack	9.8
Fuel Availability Risk	Disruption or loss of fuel and charging capability impacting on service and costs.	9.8
Wide Area Flooding	Wide area flooding and swift water rescue. This relates to WYFRS capability to respond to all types of water related incidents - response to serious flooding affecting parts of more than two UK regions impacting up to 300,000 properties for 14 days causing widespread damage, evacuation and loss of lives. Also number of fire stations in flood plain.	9.76
Control Room Failure	Failure to provide an effective control function which has a significant impact on service delivery and organisational reputation.	9.38
Loss of Staff	Temporary loss of workforce (ops/non ops – temp and perm) and employees in key roles.	9.28
Stress Absences	Stress and associated implications causing absenteeism, affecting health and staff morale with possible employment tribunals and injury on duty pension payments (including industrial action).	9.15
Grant Loss	Loss or reduction of grants from central or local government	8.7
Waste Recycle Premises	Fire in or on waste recycling premises involving processing and storage	8.54
Major CBRN(E) Event	Major CBRN(E) attack - requiring attendance of WYFRS/ national resilience assets.	8.4

Technical Rescue Water	Any incident involving a rescue from water, including body retrieval and swift water rescue	8.25
Economic Downturn	Impact on the Authority of the national and international economic downturn.	8.12
Transport	Any incident involving transport vehicles, such as cars, planes, trains, buses etc	8.12
Tech Rescue Height Depth	Any incident involving rescuing a persons from height and or depth	7.7
Failing to Meet RBPAs	Failing to meet service delivery standards in relation to the Risk Based Planning Assumptions.	7.54
Other Dwellings	Fire in any dwelling (not tall buildings)	7.35
Buildings Complex Evac	Fire in building with complex evacuation strategy	7
Industrial Action	Industrial dispute resulting in reduced levels of service and effect on reputation (incl. ASOS).	7
Dwellings Tall Buildings	Fire in Tall Building, flame spread from flat of origin	6.76
Vehicle Accidents	Vehicle accidents causing death, injury, repair costs, unavailability and reputational damage.	6.8
Fire Standards Failure	Failure to implement the requirements of the Fire Standards published by the Fire Standards Board.	6.71
Technical Rescue Animal	Any incident involving the rescue of an animal and use of specialist equipment or crews	6.6
Public Disorder	Any incident involving public disorder either as a result of fire service activity or incidents resulting from public disorder activities, requiring increased operational procedures	6.6
Loss of Workforce	Loss of staff through incidents (fatalities) resulting in loss of life and reputation.	6.4

Build Energy Production	Fires in buildings involved with energy production	6.4
Other Buildings National	Incidents at buildings with a national value such as heritage, churches, etc	6.4
Supply Chain Disruption	Supply chain disruption caused by failure of major suppliers/contractors or major delays within the supply chain.	6.38
Pensions	Pensions – Financial and workforce risk arising from pension scheme changes and legal challenge	6.38
Attack on staff	Abuse of and attacks towards staff from members of the public, during any work related activities, leading to accidents, injury, illness, absence, cost of temporary staff cover and possible litigation.	6.37
Unimplemented Grenfell	Failure to implement the recommendations of the Grenfell Tower Inquiry Phase 1 and 2 reports	6.1
Buildings Com Sleep	Fire in commercial building with sleeping risk	6.1
Other Buildings Economic	High footfall venues, stadium etc.	6.1
Other Buildings Community	Fire in buildings with large community impact such as schools, community centres	6.05
Delay CRMP	Failure or delay in implementing CRMP initiatives (which impact on service delivery and expected cost savings).	5.8
Pay Increase	Pay increases in excess of the amount included in contingencies (Impact of 1% is £700k for all staff groups)	5.8
Airwaves Failure	Failure of national secure radio communications network.	5.76
Negligent Fire Safety	Negligent fire safety work with possible damage to reputation and litigation.	5.6
UK Threat Level Increase	Rise in the national threat level to critical	5.6

Guidance and Policy	Deviation of policies and procedures from national guidance – possible litigation and damage to reputation.	5.6
Uninsured Claims	Uninsured claims (Operational - An accidental, elevated exposure level of asbestos fibres to firefighters, through insufficient safeguards being implemented at operational incidents).	5.5
Failed Duty Systems	Inability to continue/deliver duty systems.	5.5
Digital Attack	Cyber attack affecting WYFRS systems, data and service continuity.	5.5
Misuse of Info	Misuse of information assets resulting in reduced level of service, damage to reputation and potential for prosecution.	5.49
ENV Damage	A failure to mitigate damage to the environment through dealing with operational incidents in a non-efficient or effective manner, which could result in costs along with damage to reputation of the fire authority.	5.12
Hazardous Materials Inc	Incident involving hazardous materials which require specialist hazardous materials operational response.	5.06
Unsuitable Staff	Allowing unsuitable staff to work with vulnerable people and risk of individuals not recognising signs of abuse when working with vulnerable people.	4.95
Critical IT failure	Loss of critical ICT systems, software or infrastructure causing disruption to service.	5.0
Faulty PPE	Faulty PPE or equipment impacting safety and service delivery.	5.0
EU Matzak Ruling	Possibility of additional costs and back pay as a consequence of EU Matzak ruling around standby times of workers at home when this time may be considered as working time. (25 May 2018 - A ruling in the High Court ruled against South Yorkshire FRS in respect of their application of the 'Close Proximity Crewing' system).	4.88
Core Fire Training	Inability to carry out core fire training due to smoke emissions becoming unacceptable due to neighbourhood and Environmental Health.	4.9
Negligent Actions	Negligent actions of employees resulting in litigation and /or reputation of service	4.4

Fraud	Fraud	4.4
Environmental	Environmental issues causing litigation, environmental damage, costs and damage to reputation - Non Operations.	4.16
Buildings COMAH Sites	Incidents at COMAH sites	3.92
Reduction in On-Call Av	Generic reduced availability of retained duty system staff leading to reduced appliance availability and gaps in fire and rescue provision (including RDS EFAD).	3.84
Authority Premises Loss	Loss of key Authority premises causing disruption to service delivery.	3.5
High Risk Prevention Request	Failure or significant delay in responding to requests and referrals for prevention home visits that have been assessed as 'High Risk'	3.2
Power cut	Loss or disruption to power supply causing disruption to service.	2.8
Contractor H&S Compliance	Health and Safety exposure by property contractors working on Authority premises to ensure legal compliance	2.8

West Yorkshire Fire & Rescue Authority

OFFICIAL

Agenda item: 09

Financial Outturn 2025/26

Audit Committee

Date:	31st July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	To report on the financial outturn for 2025/26 To report on the payment of Members' allowances in 2025/26 To present the draft Statement of Accounts 2025/26
Recommendations:	That members note the report
Summary:	The report presents details of the Authority's financial outturn for 2025/26 and Members' allowances payments in 2025/26. The report presents the Authority's Draft Statement of Accounts for 2025/26 which are subject to external audit.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362
Background papers open to inspection:	None
Annexes:	Appendix A – Members Allowances 2025/26 Appendix B – Draft Statement of Accounts 2025/26 Appendix C – Core Statements explanation

1. Introduction

The purpose of this report is to present a review of the financial activity of the Authority for the financial year 2025/26 looking at the following areas.

1.1 **Revenue Expenditure**

This section compares the actual expenditure for the year with the revenue budget, enabling the Authority to measure financial performance. The report is in a similar format to the revenue monitoring reports presented to each meeting of the Finance and Resources Committee providing an explanation of the major variations.

1.2 **Capital Expenditure**

This section reports on actual capital expenditure for the year, compares this performance with the approved Capital Plan, and describes the more significant variations. It also provides details of the major capital schemes completed within the year.

1.3 **Draft Statement of Accounts**

The Draft Statement of Accounts were published on the Authority's website on the 30th of June 2026, meeting the statutory deadline for publication. This publication starts a formal 30-day period where local electors have the right to inspect the accounting records and to question the auditor or make formal objections on a matter of public interest or to report to the auditor if they consider that any item is unlawful.

The accounts are subject to change following the conclusion of the external audit by Grant Thornton. The deadline for the completion of the audit and the consequent approval of the Statement of Accounts by the Audit Committee is the 31st of January 2027.

1.4 **Members' Allowances Outturn**

Finally, the report includes details of the sums paid to individual members in respect of their various allowances. This is a statutory requirement under Regulation 26A of the Local Authorities (Member Allowances) Regulations 1991, as amended. Members allowances are detailed in Appendix A.

2. Information

2.1 **Revenue Expenditure**

Throughout the year the Finance and Resources Committee received regular financial review reports which provides members with financial information on income and expenditure on both revenue and capital.

During the financial year, three budget reviews were undertaken which identified areas of savings and growth, the net effect of these resulted in a net transfer of £3.891m to contingencies during the year. These were approved at Finance and Resources Committee in July and October 2025 and February 2026.

Details of net expenditure outturn for 2025/26 are shown in the table below:

Description	Revised £0	Outturn £0	Planned £0	Total Net £0	Variance £0
Employees					
Operational Staff	71,695	71,571	-	71,570	-124
Support Staff	15,956	15,947	-	15,947	-9
Pensions	1,637	1,360	276	1,636	-1
Training	1,477	1,296	-	1,296	-181
Other Employee expenses	642	681	-	681	39
Premises	5,550	5,557	-62	5,495	-55
Transport	2,469	2,393	-	2,393	-76
Supplies and Services	7,214	7,339	-235	7,104	-110
Contingency	6,044	0	6044	6,044	0
Support Services	395	362	-	362	-33
Capital Charges	7,367	7,367	-	7,367	-
Expenditure	**120,446**	**113,873**	**6,023**	**119,895**	**-550**
Income	**-3,250**	**-3,458**	**-**	**-3,458**	**-208**
Net Cost of Service	**117,196**	**110,415**	**6,023**	**116,437**	**-758**
Budgeted increase in Reserves		6,023			
Additional contribution to capital financing		560			
Increase in Grant received to budget		622			
Overall Financial Position		**117,620**			
Funding		117,620			
Net Financial Position		**-**			

2.2 A brief explanation of the variances more than £0.100m against budget are as follows:

Operational Staff (£0.125m)

The Authority has experienced a higher number of leavers and smaller number of recruits in 2025/26 than budgeted for. The underspend on operational staff was partly offset by a small overspend on the overtime budget which was utilised to maintain staffing levels within the operational establishment.

Training (£0.181m)

Due to the higher than budgeted number of leavers (both operational and support staff) the Authority was unable to deliver planned training courses in 2025/26.

Supplies and Services (£0.110m)

The main variances related to underspends on clothing (£0.151m), reflecting increased stock levels to support uniform issuing requirements, and the feasibility study for the redevelopment of Huddersfield Fire Station (£0.105m), which was affected by delays

in the capital programme. These were partly offset by an overspend on operational equipment (£0.114m), where servicing costs were higher than expected.

Contingency (£6.044m)

Both the employee and the general contingency budgets are held to manage any changes in expenditure and budget requirements during the year. Transfers from underspending revenue budgets were also made to the contingency budget in year following the budget reviews. The underspend on this budget has been transferred to the capital financing reserve to support the Authority's capital plan.

In order to keep the capital financing requirement at an affordable level, the Authority has used the underspend on the revenue budget to make additional direct revenue contributions.

The Authority has an ambitious capital plan over the next four years and by making additional contributions this will reduce the impact on the revenue budget over the longer term by reducing the capital financing requirement and underlying need to borrow.

£0.560m of revenue underspend has been transferred to the capital finance earmarked reserve to support the capital plan.

2.3 Capital Expenditure

Each year the Authority produces a capital programme to manage major capital schemes. Owing to the nature of capital expenditure, a large number of schemes span more than one financial year, therefore the programme is a rolling programme covering four financial years.

The Authority spent £11,786m on capital during 2025/26 against a revised approved capital plan of £14,097m. Details of expenditure by directorate is shown in the table below:

Directorate	Department	Original £000	Approved £000	Slippage £000	Revised £000	Outturn £000	Variance £000
Service Support	Property	11,008	300	-5,270	6,038	4,012	-2,026
Service Support	DDaT	1,456	-151	-70	1,235	1,004	-231
Service Support	Logistics	4,375	-498	-413	3,464	3,941	477
Service Support	Training	80	-17	-	63	55	-8
People and Culture	Human	40	-40	-	-	-	-
People and Culture	OHSU	34	-	-	34	18	-16
Service Delivery	Operations	4,449	-	-2,386	2,063	1,857	-206
Service Delivery	Fire Safety	400	-	-	400	485	85
Finance & Procurement	Finance	800	-	-	800	414	-386
TOTAL	**TOTAL**	**22,642**	**-406**	**-8,139**	**14,097**	**11,786**	**-2,312**

Due to the nature of capital expenditure a few schemes are slipped between financial years, this is due to the length of time taken to identify and procure equipment of a high value or to undertake the required planning before major property refurbishments can commence. Also, during the year, new priorities are identified which requires either additions to the current capital plan or transfers between existing capital schemes.

2.4 During 2025/26, capital expenditure of note, was spent on:

- The completion of FSHQ development costing £0.641m
- The completion of the rebuild of Keighley Fire Station costing £1.597m.
- The refurbishment of Rawdon Fire Station costing £0.421m.
- The refurbishment of Bradford Fire Station costing £0.425m.
- EV Charging points costing £0.263m
- Computer replacement programme £0.335m
- The vehicle replacement program totalling £2.259mm.
- The replacement of the Command-and-Control mobilising system costing £1.142m.
- The replacement of operational PPE £1.450m

This capital expenditure has been funded through the following sources as detailed below:

Funding	£000
Revenue Contributions	2,255
Earmarked Reserves	1,331
Capital Receipts	1,008
Internal Borrowing	7,192
TOTAL	**11,786**

2.5 Draft Statement of Accounts

The draft Statement of Accounts were published on the website on the 30th of June 2026 and are subject to external audit by Grant Thornton before they can be signed as final accounts. As such they are subject to amendment. The accounts are a lengthy document totalling163 pages and are required to follow the format as laid out in the CIPFA Accounting Code of Practice. The accounts include firstly a narrative report which provides an overview of activity in the last financial year, the Annual Governance Statement and four core financial statements which are supported by 39 notes. The paragraphs below explain the key areas in the Statement of Accounts.

2.6 Usable Reserves

As of the 1st of April 2026, the Authority had £5.70m of general fund reserves and £30.541m in earmarked reserves.

The Authority has a General Fund Reserve and a number of Earmarked Reserves. The General Fund Reserve is used to fund any day-to-day cash flow requirements or cover any unexpected expenditure that is not included within the revenue budget. Earmarked Reserves are funds that are set aside for specific purposes for which a liability may incur at some point in the future.

The minimum level of balances required is calculated using the Authority's corporate risk register. This document identifies all the major risks to business continuity the Authority may face, evaluates the potential cost, and looks at measures to control or limit the risk. The risk register is maintained by the Risk Management Strategy Group, which is chaired by the Deputy Chief Fire Officer and reports quarterly to the Audit Committee.

The Authority's reserve strategy was approved at Finance and Resources Committee on the 17th of October 2025 and is also reviewed as part of the budget approval process in February 2026. The reserves strategy is published on the Authority's website.

The table below gives a summary of the Authority's reserve position as at the 31 March 2026:

31-Mar-25 £000		31-Mar-26 £000
5,700	**General Fund**	**5,700**
	Earmarked Reserves:	
40	Body Bag Decontamination	40
1,301	Business Rate Appeals	1,301
13,058	Capital Finance Reserve	18,638
-	Control Room	-
27	Council Tax Reform	27
85	Data Transparency	85
187	Enhanced Logistics	187
537	ESMCP	268
395	Insurance Claims	473
2,000	Medium-Term Funding Impact	2,000
1,069	Pay and Prices	1,069
3,142	Pensions Equalisation	3,418
628	Service Support	445
134	Pensions Admin Remedy	134
610	Industrial Action	610
5	Serious Violence Duty	5
1456	Recruitment	1841
24,674	**Total Earmarked Reserves**	**30,541**
85	Capital Receipts Reserve	85
5	Capital Grants Unapplied Account	5
30,464	**Total Usable Reserves**	**36,331**

The Authority has used its earmarked reserves to fund the following expenditure in 2025/26:

- Completion of the FSHQ site.
- Supporting the ICT Data and Digital strategy.
- Licensing costs relating to our existing command unit.

The movements in earmarked reserves have resulted in a net increase of the level of usable reserves of £5.867m from 2024/25 to 2025/26.

2.7 Capital Receipts Reserve

The private number plate WY1 was sold during 2020/21 following approval at Executive Committee and it was agreed that the proceeds would be used to fund a

new firefighter memorial to be erected outside the new FSHQ building. This money will be kept separate in the capital receipts reserve until this is expended.

2.8 Treasury Management

The Authority's borrowing is undertaken in accordance with the Prudential Code which provides the regulatory framework to ensure that all borrowing is prudent, affordable, and sustainable. This framework is laid out in the Treasury Management Strategy.

The Authority's Treasury Management Strategy is reviewed annually as part of the budget approval process. The strategy sets out the Authority's policies and parameters to provide an approved framework within which officers undertake the day-to-day treasury activities.

The Authority's total long-term debt outstanding as of the 31st of March 2026 was £40.187m of which £38.187m was owed to the Public Works Loans Board and £2.00m in the form of a LOBO with Dexia.

The Authority earned £1.175m in income from its investments during 2025/26 (£1.509m 2024/25). The reduction in investment income is due to the fall in interest rates during 2025/26 and reducing cash balances due to the payment of high value capital schemes.

The Authority has not taken out any new long-term debt since November 2011, which has saved a total of £14.83m in loan interest payments in the past 15 years.

2.9 Statement of Responsibilities

The Statement of Responsibilities for the statement of accounts sets out the respective responsibilities of the Authority and the Director of Finance and Procurement.

This is followed by the auditors' report which gives the external auditor's opinion on the financial statements and the Authority's arrangements for securing economy, efficiency, and effectiveness in the use of resources.

2.10 Core Financial Statements

To aid understanding of how the core financial statements are interlinked, Appendix B shows how the numbers in the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and the Cash Flow Statement are linked to each other.

2.11 Movement in Reserves Statement

This shows the movement in the year of the different reserves held by the Authority. These are broken down between Usable Reserves which are those which can be used to fund expenditure or reduce local taxation and Unusable Reserves which cannot be used for this purpose. Examples of Usable Reserves are the general fund and the service support reserve; these are categorised as usable because they have been created by setting aside funds. Examples of Unusable Reserves include the pension reserve and the capital adjustment account; these are unusable because they are

created by accounting adjustments and not backed by funds. The total value of Usable Reserves has increased by £5.867m to £36.331m whilst the deficit of Unusable Reserves has decreased by £28.625m principally because of adjustments to the IAS19 Pensions Reserve and movements within the capital adjustment account.

2.12 **Comprehensive Income and Expenditure Account**

This shows the cost of providing the service in the year in accordance with International Financial Reporting Standards; however, this is different to the actual expenditure that is funded through Government Grants and Council Tax. This is because this statement includes several adjustments made in accordance with regulations, the largest relating to the long-term cost of unfunded pension schemes.

2.13 **Balance Sheet**

This statement shows the value of the Fire Authority's assets and liabilities on 31st March 2026 and includes the figures on 31st March 2024 for comparison. It then shows how the net assets are matched by the Authority's reserves (both usable and unusable). On examination, the Balance Sheet shows the Authority having net liabilities of £891.860m, however this includes the liabilities under the unfunded firefighters pension schemes totalling £1,000,480m which the Authority is required to include. These represent the total future lifetime cost of pension liabilities for all existing employees and pensioners.

However, these liabilities are met through contributions from the employer and the employees with the balance met through government grant. Consequently, the Authority will not be required to meet all this liability in future years. If these are excluded from the balance sheet it shows the Authority has net assets of £108.620m.

2.14 **Cash Flow Statement**

This statement shows the changes in cash and cash equivalents during the financial year. It is prepared by removing all the non-cash transactions from the income and expenditure account. It includes the income raised through Government Grants, Council Tax, Business rates, borrowing and fees and charges.

The statement is broken down into three sections the first showing day to day running of the service (operating activities) the second showing expenditure on capital schemes (investment activities) and finally changes in the level of borrowing and investment (financing activities). The closing balance of cash and cash equivalents was £14.920m.

2.15 **Pension Fund Statement**

This statement provides details of income and expenditure on firefighter pensions. There are currently four different pension schemes none of which are supported by an

investment fund. Details of these schemes and the Local Government Pension Scheme (LGPS) can be found on pages 153-156.

2.16 **Notes to the Accounts**

The four core financial statements are supported by a series of notes that provide further information on the account balance. The notes provide additional narrative detail and often breakdowns of the figures in the balance sheet, so they can be of greater interest to readers of the accounts than the main statements. They provide more detail in relation to many of the figures in the core statements.

3. Financial Implications

3.1 There are no financial implications associated with this report

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no people and diversity implications associated with this report

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

7.1 There are no health, safety and wellbeing implications associated with this report

8. Environmental Implications

8.1 There are no environmental implications associated with this report Fuel efficiency savings

9. Risk Management Implications

9.1 There are no risk management implications associated with this report.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There is no duty to collaborate implications associated with this report

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 This report has provided a summary of revenue outturn, reserves, and capital expenditure for 2025/26. The report also includes details of members allowances

Appendix A

Member	Basic Allowance	Special Resonsibility Allowance	Expenses
Cllr Aafaq Butt	£691.98		
Cllr Ammar Anwar	£3,588.92		
Cllr Andrew Parnham	£4,539.20	£1,176.03	
Cllr Asghar Ali	£738.67	£166.51	£72.00
Cllr Cahal Burke	£4,268.93		£54.00
Cllr Charles Keith	£4,539.20	£4,706.23	
Cllr Darren O'Donovan	£4,539.20	£23,525.00	£26.91
Cllr David Hall	£4,539.20	£4,706.23	
Cllr Edward Carlisle	£4,539.20		£57.60
Cllr Fozia Shaheen	£4,539.20	£4,706.23	£193.95
Cllr Israr Ahmed	£4,539.20	£927.50	
Cllr John Garvani	£3,908.33	£927.50	£107.10
Cllr John Tudor	£3,908.33		
Cllr Jordan Bryan	£4,539.20		
Cllr Karen Bruce	£4,539.20		£25.20
Cllr Karen Renshaw	£4,539.20	£4,706.23	
Cllr Lyn Buckley	£4,539.20		
Cllr Michael Pollard	£4,539.20		
Cllr Regan Dickenson	£4,539.20		
Cllr Ruth Wood	£4,539.20	£1,176.03	
Cllr Ryk Downes	£4,539.20	£588.08	£241.20
Cllr Stephen Tulley	£4,539.20	£11,762.55	£477.90
Cllr Taj Salam	£4,539.20		£9.90
Cllr Thomas Hinchcliffe	£669.60		£10.80
Cllr Ursula Sutcliffe	£4,539.20	£588.08	
Mr Paul Burnham	£500.00		
Mr Ishaq Mahmood	£500.00		£39.65

2024/25 Gross Expenditure £000	2024/25 Gross Income Restated £000	2024/25 Net Expenditure Restated £000	Comprehensive Income and Expenditure Statement	Note	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net Expenditure £000
34,346	-2,338	32,008	Service Delivery		36,733	-2,320	34,413
18,494	-1,413	17,081	Service Support		18,220	-941	17,279
10,851	-	10,851	Impairment (FSHQ Site)		-	-	-
-	-	-	Keighley Impairment		3,125	-	3,125
5,404	-495	4,909	People and Culture		4,382	-331	4,051
180	0	180	Chief Fire Officer		190	-1	189
2,553	-10	2,543	Finance and Procurement		3,469	-466	3,003
2,323	-45	2,278	Corporate Services and Governance		2,334	-9	2,325
74,151	**-4,301**	**69,850**	**Cost of Services**		**68,453**	**-4,068**	**64,385**
581	-169	412	Other Operating Expenditure	10	1,023	-1,008	15
54,923	-1,513	53,410	Financing and Investment Income and Expenditure	11	58,637	-1,176	57,461
-	-112,791	-112,791	Taxation and Non-Specific Grant Income	12	-	-117,620	-117,620
129,655	**-118,774**	**10,881**	**Net Deficit on the Provision of Services**		**128,113**	**-123,872**	**4,241**
		-2,740	Impairment losses on non-current assets charged to the Revaluation Reserve - FSHQ				-571
		-117,603	Remeasurement of the Net Defined Benefit Liability				-38,162
		-120,343	**Other Comprehensive Income and Expenditure**				**-38,733**
		-109,462	**Total Comprehensive Income and Expenditure**				**-34,492**

31-Mar-25 £000	Balance Sheet	Note	31-Mar-26 £000
131,632	Property, Plant and Equipment	13	133,002
1,128	Right of Use Assets	36	1,008
2,573	Intangible Assets	15	3,290
135,333	**Long Term Assets**		**137,300**
1,082	Assets held for sale	16	101
855	Inventories	19	985
10,045	Short Term Debtors	20	14,587
17,029	Cash and Cash Equivalents	21	15,483
29,011	**Current Assets**		**31,156**
-1,291	Bank overdraft	21	-563
-1,149	Short Term Borrowing		-3,142
-16,032	Short Term Creditors	25	-16,961
-296	Grants Receipts in Advance - Revenue	25	-273
-382	Short Term Lease Liability	36	-429
-493	Provisions (less than 1 year)	26	-577
-19,643	**Current Liabilities**		**-21,945**
-40,187	Long Term Borrowing		-37,437
-551	Long Term Lease Liability	36	-428
-26	Grants Receipts in Advance - Capital		-26
-1,030,289	Net Liability related to Defined Benefit Pension Schemes	38	-1,000,480
-1,071,053	**Long Term Liabilities**		**-1,038,371**
-926,352	**Net Liabilities**		**-891,860**
30,464	**Usable Reserves**	28	36,331
-956,816	Unusable Reserves	30	-928,191
-926,352	**Total Reserves**		**-891,860**

Change in Net Worth
-926,352
-891,860
-34,492

Movement in Reserves during 2025/26	Note	General Fund Balance (including Earmarked Reserves) £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Authority Reserves £000
Balance as at 1st April 2025		**30,374**	**85**	**5**	**30,464**	**-956,816**	**-926,352**
Total Comprehensive Income and Expenditure		-4,241	0	0	-4,241	38,733	34,492
Adjustments between accounting basis and funding basis under regulations	9	10,108	0	0	10,108	-10,108	0
Increase / Decrease in 2025/26		**5,867**	**-**	**-**	**5,867**	**28,625**	**34,492**
Balance as at 31st March 2026		**36,241**	**85**	**5**	**36,331**	**-928,191**	**-891,860**

Cash and Cash Equivalents	15,483
Bank Overdraft	-563
	14,920

31-Mar-25 £000	Cash Flow Statement	Note	31-Mar-26 £000
18,961	**Cash and Cash Equivalents at the beginning of the Reporting Period**	**21**	**15,738**
-10,881	Net Deficit on the Provision of Services		-4,241
33,630	Adjustment to the Net Deficit on the Provision of Services for non-cash movements	22	16,506
-172	Adjustment for items included in the Net Deficit on the Provision of Services that are investing and financing activities	22	-1,008
22,577	**Net Cash Flows from Operating Activities**		**11,257**
-25,411	Net Cash Flows from Investing Activities	23	-10,641
-389	Net Cash Flows from Financing Activities	24	-1,434
-3,223	**Net Increase or (Decrease) in Cash and Cash Equivalents**		**-818**
15,738	**Cash and Cash Equivalents at the end of the Reporting Period**		**14,920**

OFFICIAL

Agenda item: 10

Informing the Audit Risk Assessment for West Yorkshire Fire & Rescue Authority.

Audit Committee

Date:	31 July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	The report updates Members on the final accounts and audit processes for 2025/26.
Recommendations:	That Members agree the risk assessment document and for it to be formally submitted to Grant Thornton.
Summary:	The management questionnaire supports the external audit of West Yorkshire Fire and Rescue Service for the year ended 31 March 2026. It documents management's responses to auditor inquiries across key risk areas, ensuring robust governance and compliance with auditing standards.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Emma Ayton, Head of Finance
Background papers open to inspection:	Nil
Annexes:	Appendix A – Inquiries of Management and those charged with Governance.

1. Introduction

1.1 The purpose of this report is to contribute towards the effective two-way communication between West Yorkshire Fire and Rescue Service's external auditors and West Yorkshire Fire and Rescue Service's Audit Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where Grant Thornton are required to make inquiries of the Audit Committee under auditing standards.

1.2 Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Audit Committee. ISA(UK) emphasise the importance of two-way communication between the auditor and the Audit Committee and also specify matters that should be communicated.

1.3 This two-way communication assists both the auditor and the Audit Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit Committee and supports the Audit Committee in fulfilling its responsibilities in relation to the financial reporting process.

1.4 To comply with this requirement, the Authority's external auditor Grant Thornton has asked that management complete a document called "Inquiries of Management and those charged with Governance", which consists of a schedule of questions and management responses.

1.5 This enables Grant Thornton to make an audit risk assessment for the Authority before it commences the audit of the Statement of Accounts 2025/26 and they will use the Inquiries response to support their overall opinion on the Audited Statement of Accounts and Annual Governance Statement.

2. Information

The Inquiries of Management and those charged with governance document includes questions of management in the following areas:

- General Enquiries of Management
- Fraud
- Laws and Regulations
- Related Parties
- Going Concern
- Accounting Estimates

This document has been completed by the Financial Accountant in conjunction with other relevant officers within the organisation. The responses are attached in Appendix A.

3. Financial Implications

3.1 There are no financial implications.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no People and Diversity implications.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

7.1 There are no Health, Safety and Wellbeing implications.

8. Environmental Implications

8.1 There are no environmental implications.

9. Risk Management Implications

9.1 There are no risk management implications.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There are no duty to collaborate implications arising directly from this report.

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 The Authority demonstrates strong governance, effective risk management, and compliance with regulatory requirements. No material issues have been identified that would adversely affect the financial statements for 2025/26 or ongoing operations.

West Yorkshire Fire and Rescue Service

Inquiries of Management – 2025/26

General inquiries	Management responses
1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2025/26?	Key issues impacting on our Revenue Outturn include pay awards, Firefighters' Pensions, grants not included in core funding and inflation.
2. Have you considered the appropriateness of the accounting policies adopted by West Yorkshire Fire and Rescue Service? Have there been any events or transactions that may cause you to change or adopt new accounting policies? If so, what are they?	We have updated our wording and realigned our Accounting policies with CIPFA Code of Practice. Right of use asset wording has been updated from the transition wording in the previous year. The major accounting policy change is on valuation of land and buildings, specifically the removal of the requirement to value all properties over a 5 year cycle and instead adopting appropriate indices and where not appropriate carrying out a desktop valuation in year 3. The Director of Finance and Procurement presents an update of the significant accounting policies for inclusion in the Statement of Accounts to the Audit Committee. This was last undertaken on the 24th April 2026.
3. Is there any use of financial instruments, including derivatives? If so, please explain	There are no changes in our use of financial instruments: Financial Assets – The Authority manages its cash balances through deposits with Money Market Funds and through investments with other Local Authorities. The Authority also recovers costs for services provided through the raising of invoices to customers. Financial Liabilities – The Authority has loans through the Public Works Loan Board (PWLB) at fixed rates and a Lenders Option, Borrowers Option (LOBO) loan which remains at a fixed rate of interest for 5 years, whereby the lender may decide to exercise their option and increase the interest rate. The Authority receives invoices for the provision of goods and services from suppliers. The lender exercised the option in May 2026 and the loan was repaid.
4. Are you aware of any significant transaction outside the normal course of business? If so, what are they?	There are no significant transactions outside the normal course of business. The only transaction which is not usual is the sale of Cleckheaton fire station in the year.
5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets? If so, what are they?	The newly completed Keighley Fire Station has been formally valued on 31st March 2026 resulting in an impairment charge of £3.124m.
6. Are you aware of any guarantee contracts? If so, please provide further details	The Head of Procurement has confirmed we have no guarantee contracts.

7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements? If so, please provide further details	There is the potential for public liability claims relating to the period when the Authority's public liability insurers were Independent Insurers and who subsequently went out of business. There are currently no potential claims arising from this period.
8. Other than in-house solicitors, can you provide details of those solicitors utilised by West Yorkshire Fire and Rescue Service during the year. Please indicate where they are working on open litigation or contingencies from prior years?	Our Legal Services Officer has confirmed we haven't instructed any new solicitors since last year. Our insurers have instructed a solicitor regarding a claim which first arose in June 2023. The maximum expenditure due to a limitation period will be £5k.
9. Have any of West Yorkshire Fire and Rescue Service's service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements? If so, please provide further details	There have been no such reports.
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	The Authority has used the following advisors in 2025/26: Treasury Management Services – MUFG Corporate Markets (formerly Link Group) Employment Taxation and VAT - PSTAX MMI Uninsured Liability – Marsh Limited Business rates, property Indices and valuations for impairment – Avison Young CIPFA FAN – technical queries Insurance Cover – Marsh Ltd and FRIC
11. Have you considered and identified assets for which expected credit loss provisions may be required under IFRS 9, such as debtors (including loans) and investments? If so, please provide further details	The Authority receives a monthly investment report from its treasury partners which provides information on historic risk of default and any expected credit loss on its investments. The Authority does not have a bad debt provision due to the low level of amounts written off in year in relation to the non-payment of debtor invoices to customers which are not viable to pursue.
Fraud inquiries	
12. Has West Yorkshire Fire and Rescue Service assessed the risk of material misstatement in the financial statements due to fraud? How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process? How do the Authority's risk management processes link to financial reporting?	There are limited areas where accounting estimates and judgements are used. These areas are identified and reviewed in conjunction with the external auditor to mitigate risk. The Authority has a written constitution which is reviewed annually by the Executive Leadership Team and is formally approved by the Authority at its Annual General Meeting. This document forms the basis of the Governance Framework and sets out the way the Authority is governed. The constitution includes details of the Anti-fraud and corruption strategy.

	The Authority also has a routine internal audit plan to provide assurance which includes assessment of fraud risk. Fraud risk assessments exist for most activities. Internal Audit investigate customer, internal and supplier fraud. The Authority has an established risk management system whereby the Authority's risks are recorded on a corporate risk matrix whereby each risk is ranked in order of priority, based severity and likelihood. This is reported at the quarterly Risk Management Strategy Group (RMSG) which is chaired by the Deputy Chief Fire Officer, attended by senior managers, the internal audit manager and has a dedicated member champion. Each risk is formally reviewed annually by the responsible officer and new risks are added to the matrix if identified during the year. The corporate risk matrix and risk management strategy is approved annually at Audit Committee. The General Fund balance is based on uninsured risks detailed in the Risk Management Matrix. A new risk management system combining foreseeable risk management and corporate/strategic risks is currently being developed and is expected to be fully implemented in the second half of 2026. This revised system will also form part of the broader Organisational Readiness Programme. The aim is to create a single comprehensive risk assessment system with a single risk register. Once all risks have been analysed and scored it is expected that there will be a level above which some risks will be managed and overseen by the RMSG, and others that will be below this level which will be managed by the relevant Directorates. A revised risk analysis/scoring system is currently being developed, populated with data, and trialed. Once the above is complete, the Risk Management Strategy and Policy will be reviewed and updated to include any revised/new processes and systems. Following each RMSG meeting, an update report is provided to Audit Committee on a quarterly basis, with an annual report on risk and business continuity being provided to Audit Committee along with the risk register for review/approval. The revised risk management system will be subject to internal audit (Kirklees) as part of their 2026/2027 audit schedule. The final risk management system and updated Risk Management Strategy & Policy will be presented to Audit Committee/Fire Authority at the appropriate time. The new risk management system will be subject to continuous monitoring by the Risk Management Officer, with a formal evaluation taking place 12 months after full implementation.

13. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?	Treasury Management - borrowing and investments Customer fraud Supplier fraud Cash fraud (minimal and low value) Purchasing card transactions
14. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within West Yorkshire Fire and Rescue Service as a whole, or within specific departments since 1 April 2025? If so, please provide details	We are not aware of any instances of fraud, errors or other irregularities.
15. As a management team, how do you communicate risk issues (including fraud) to those charged with governance?	Issues would be investigated by Internal Audit. A very significant fraud would be reported through Senior Management and Committee on an urgent as appropriate basis.
16. Have you identified any specific fraud risks? If so, please provide details Do you have any concerns there are areas that are at risk of fraud? Are there particular locations within West Yorkshire Fire and Rescue Service where fraud is more likely to occur?	No – there are no specific fraud risks. No – appropriate control measures including the segregation of duties are in place. This is reviewed and an assessment made by Internal Audit regarding the effectiveness of the control measures. No.
17. What processes does West Yorkshire Fire and Rescue Service have in place to identify and respond to risks of fraud?	The Authority has a routine internal audit plan designed to provide assurance which includes the assessment of fraud risk. Segregation of duties of employees, publishing of the Anti-Fraud and Bribery Corruption Strategy on the website, responsibilities are included in the Authority's constitution.
18. How do you assess the overall control environment for West Yorkshire Fire and Rescue Service, including: • the existence of internal controls, including segregation of duties; and • the process for reviewing the effectiveness of the system of internal control? If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?	The Authority procures its internal audit service from Kirklees Council which reports to the Audit Committee and to management, operating in compliance with the Public Sector Internal Audit Standards (PSIAS). There is an agreed risk-based audit plan which is approved initially by Executive Leadership Team and then at Audit Committee in April. All internal audit reports include an assessment of the internal controls and a prioritised action plan to address any areas needing improvement which is reported on quarterly. If an internal audit receives a limited assurance opinion, a follow up audit is carried out within the next twelve months to ensure that actions have been implemented.

What other controls are in place to help prevent, deter or detect fraud? Are there any areas where there is potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)? If so, please provide details	The work of internal audit extends well beyond the normal probity audits and includes examination of the key financial systems as well as verification work on the Authority's risk management and governance frameworks. The risk of override of controls is deemed minimal. Senior Management are not incentivised based on financial performance and do not have direct access to input on to the financial ledger.
19. Are there any areas where there is potential for misreporting? If so, please provide details	See response to question 2. The risk of material misstatements is deemed small.
20. How does West Yorkshire Fire and Rescue Service communicate and encourage ethical behaviours and business processes of its staff and contractors? How do you encourage staff to report their concerns about fraud? What concerns are staff expected to report about fraud? Have any significant issues been reported? If so, please provide details	The Authority's sets out expectation on staff conduct and ethical behaviour in the constitution and internal policies (available on the Authority's intranet and external website). There are whistleblowing arrangements that are well publicised and accessed by way of our 'Say So' reporting platform. The reporting tool allows WYFRS as an organisation to look at reported issues, policy, procedure and behaviours impacting our staff and how they can be resolved. Reporting matters via Say So goes directly to the Director of Service Delivery and the Director of People and Culture to deal with the concern – no other individuals have access to this information. Whistleblowing is subject to triage, assessment, investigation and reporting back. There are procedures intended to detect inappropriate actions, such as money laundering and terrorism (as required by legislation). Contractual documents, tenders etc, recognise the importance of fraud mitigation and control, and procurement staff have specific training regarding this matter. Customer complaints processes. Nothing of material significance reported during the year.
21. From a fraud and corruption perspective, what are considered to be high-risk posts? How are the risks relating to these posts identified, assessed and managed?	High risk posts: Treasury Management employees Any roles handling cash Procurement role / contractor supervision The risks are reviewed annually and appropriate control measures put in place including the segregation of duties, multiple authorisations required for changes in banking arrangements and authorisation limits in the procurement of goods and services.

22. Are you aware of any related party relationships or transactions that could give rise to instances of fraud? If so, please provide details How do you mitigate the risks associated with fraud related to related party relationships and transactions?	Related parties are recognised and assessments made. The nature of the related parties should not create any unusual risk of fraud as related party transactions are generally performed in accordance with normal procedures.
23. What arrangements are in place to report fraud issues and risks to the Audit Committee? How does the Audit Committee exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control? What has been the outcome of these arrangements so far this year?	This is reported as a matter of routine to the Audit Committee. Please refer to previous responses.
24. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?	All Whistleblowing complaints are investigated, including those that are anonymous.
25. Have any reports been made under the Bribery Act? If so, please provide details	None.
Laws and regulations	
1. How does management gain assurance that all relevant laws and regulations have been complied with? What arrangements does West Yorkshire Fire and Rescue Service have in place to prevent and detect non-compliance with laws and regulations? Are you aware of any changes to the Authority's regulatory environment that may have a significant impact on the Authority's financial statements?	The Monitoring Officer (Director of Corporate Services) and the Director of Finance and Procurement have procedures in place to monitor statutory compliance on all obligations, proposals and initiatives. Regular review of policies and procedures in consultation with external specialists. None.
2. How is the Audit Committee provided with assurance that all relevant laws and regulations have been complied with?	Reports are provided to the Audit Committee.
3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2025 with	None.

an on-going impact on the 2025/26 financial statements? If so, please provide details	
4. Are there any actual or potential litigation or claims that would affect the financial statements? If so, please provide details	None.
5. What arrangements does West Yorkshire Fire and Rescue Service have in place to identify, evaluate and account for litigation or claims?	FRIC provide updates on ongoing and potential litigation and claims. HSE updates are also reported to Senior Leadership Team (SLT). Heads of departments will inform SLT of any national litigation in their area of specialism.
6. Have there been any reports from other regulatory bodies, such as HM Revenues and Customs, which indicate non-compliance? If so, please provide details	None.
Related parties	
1. Have there been any changes in the related parties including those disclosed in West Yorkshire Fire and Rescue Service's 2025/26 financial statements? If so, please summarise: • the nature of the relationship between these related parties and West Yorkshire Fire and Rescue Service • whether West Yorkshire Fire and Rescue Service has entered into or plans to enter into any transactions with these related parties • the type and purpose of these transactions	Related parties as disclosed in the financial statements include: Central Government Members Officers Entities with Control or significant influence to the Authority (Kirklees Council).
2. What controls does West Yorkshire Fire and Rescue Service have in place to identify, account for and disclose related party transactions and relationships?	Declaration of interest forms for Members and ELT which are issued on an annual basis. Gifts and Hospitality Register which is reviewed annually. Service level agreement with Kirklees Council reviewed annually and performance against targets is reviewed quarterly.
3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?	These controls arise through the normal course of business.

4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?	The Authority does not undertake transactions outside of the normal course of business.
Going concern	
What processes and controls does management have in place to identify events and / or conditions which may indicate that the statutory services being provided by West Yorkshire Fire and Rescue Service will no longer continue?	Monthly financial monitoring is produced, alongside KPI monitoring and specific monitoring on a rag rating basis against income and expenditure budgets. Budget reviews are held during the year to identify changes and any savings identified are either allocated to other projects or moved to contingencies. Contingencies are in place to cover high risk events or conditions specifically energy costs including fuel increases and increased occurrence of events eg wildfires.
Are management aware of any factors which may mean for West Yorkshire Fire and Rescue Service that either statutory services will no longer be provided or that funding for statutory services will be discontinued? If so, what are they?	There are no factors.
With regard to the statutory services currently provided by West Yorkshire Fire and Rescue Service, does West Yorkshire Fire and Rescue Service expect to continue to deliver them for the foreseeable future, or will they be delivered by related public authorities if there are any plans for West Yorkshire Fire and Rescue Service to cease to exist?	The Authority expects to continue delivery of all its statutory services.
Are management satisfied that the financial reporting framework permits West Yorkshire Fire and Rescue Service to prepare its financial statements on a going concern basis? Are management satisfied that preparing financial statements on a going concern basis will provide a faithful representation of the items in the financial statements?	Management are satisfied that the Authority continues to be a going concern and preparing financial statements on a going concern basis provides a faithful representation of the items in the financial statements.
Accounting estimates	
1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Transactions: Valuation, depreciation and impairment of non-current assets. Valuation of defined benefit net pension liability.
2. How does the Authority's risk management process identify and address risks relating to accounting estimates?	Annual risk assessment, identifying and addressing risks as part of closedown processes.

3. How does management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	Use of guidance materials: CIPFA Code of Practice, RICS.
4. How does management review the outcomes of previous accounting estimates?	Assessed as part of annual closedown procedures. Historic valuations assessed against subsequent sales proceeds as part of year-end assurance/valuation process.
5. Were any changes made to the estimation processes in 2025/26 and, if so, what was the reason for these?	Annual indexation has been applied to assets in line with the new Code requirements in respect of revaluations of property. Indices have been applied to buildings only. Land has remained at their last revaluation carried out in 24/25.
6. How does management identify the need for and apply specialised skills or knowledge related to accounting estimates?	Technical experts utilised where appropriate e.g. use external experts for land/property valuations, guidance on specific issues from PSTAX/CIPFA FAN.
7. How does the Authority determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?	In discussion internally within the finance function and externally with Fire Finance Network colleagues, regional technical accountants groups, audit and CIPFA FAN.
8. How does management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?	Management review the output and the underlying assumptions underpinning them, challenging any discrepancies.
9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including: • Management's process for making significant accounting estimates • The methods and models used The resultant accounting estimates are included in the financial statements.	External audit reports provide a focus on the key areas (asset valuations and pensions liability) and use accepted methods and models when calculating estimates. These independently calculated estimates are challenged for any discrepances and their output and underlying assumptions reviewed each year. The change to using indices for land and property is being carefully managed with advice taken from both our external valuer and CIPFA guidance. The model used for preparing valuations using indices is unchanged with our external valuer providing this service.
10. Are management aware of any transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)? If so, what are they?	Valuation of land and buildings using indices without referring to their physical conditions.

11. Why are management satisfied that their arrangements for the accounting estimates, as detailed in Appendix A, are reasonable?	Accounting estimates are kept under review throughout the year by the Financial Reporting and Transformation Manager and formally reviewed each year by the Head of Finance and Director of Finance and Procurement in preparation of the financial statements.
12. How is the Audit Committee provided with assurance that the arrangements for accounting estimates are adequate?	By use of an external valuer and reference to CIPFA Code of Practice.

Appendix A – Accounting Estimates

Possible examples include land and buildings valuations, council dwelling valuations, investment property valuations, valuation of defined benefit net pension fund liability/asset, fair value estimates, level 2 and 3 investments, PFI liabilities, provisions, accruals, credit loss and impairment allowances, leases.

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Land and buildings valuations	CIPFA Code of Practice and RICS valuation guidance.	Valuations compared to net book values.	Yes, Avison Young.	No uncertainty or alternative estimate.	**Yes, use of indices for valuing buildings. No such appropriate indices are available for land so they will be subject to a desktop review in 3 years.**
Depreciation	CIPFA Code of Practice.	Comparatives each year.	No	No uncertainty or alternative estimate.	No
Valuation of defined benefit net pension fund liabilities	The liability estimate is calculated by an actuarial expert, taking into account changes in retirement ages, mortality rates and discount rates.	The actuary selects the assumptions and management reviews the reasonableness of these assumptions. An actuary advises on the accounting estimates	Yes LGPS – Aon FPS - GAD	For both Local Government Pension Scheme (LGPS) and the Firefighters Pension Scheme (FPS) – West Yorkshire Pension Fund provides data on pension benefits and membership numbers, to enable the actuary to undertake their estimate. An actuary advises on the accounting estimates. Management review the assumptions and officers discuss these assumptions and underlying estimation techniques with the West	No

				Yorkshire Technical Accountants Group, to ensure a consistent view.	
Fair value disclosure relating to debt instruments and short-term investments (deposits with counterparties)	Fair values calculated using discounted rates for debt instruments.	Officers review reasonableness of fair values to book values.	Yes, MUFG Corporate Markets	No uncertainty or alternative estimate.	No
Fair value estimates/measurements of Financial Assets	Estimates are based on the price that would be received to sell an asset.	The price is based on market price.	Yes, MUFG Corporate Markets for financial instruments	Quoted market prices are used.	No
Provisions	CIPFA Code of practice	Uninsured Liability – estimate based on annual report and Accounts from MMI Officers review reasonableness of Provision.	Yes – Marsh ltd	No alternative estimate for uninsured liability. Estimates based on the provision of data from Authority departments.	No
Accruals	CIPFA Code of practice	Officers review reasonableness of Provision.	No	Estimates based on the provision of data from Authority departments to support services supplied.	No
Credit loss and impairment allowances	CIPFA Code of practice	Officers review reasonableness of Provision.	No	Estimates based on assumptions of likely cashflows and probabilities of default. Degree of uncertainty limited to knowledge of current defaults.	No
Right of use assets & lease liabilities (IFRS 16)	CIPFA Code of practice	Officers review reasonableness of Provision.	No	No uncertainty or alternative estimate.	No (Adopted for first time in 24.25)

West Yorkshire Fire & Rescue Authority

OFFICIAL

Agenda item: 11

Information Governance Annual Report 2025-26

Audit Committee

Date:	31 July 2026
Submitted by:	Head of Corporate Services
Purpose:	To provide an annual update on the implementation of Information Governance arrangements within West Yorkshire Fire and Rescue Service (WYFRS).
Recommendations:	That Members note the report.
Summary:	This report provides an annual update on the implementation of Information Governance and Security arrangements throughout the Authority. The General Data Protection Regulation (GDPR) came into force on 25 May 2018, the report highlights the arrangements that have been made to ensure compliance with the regulation.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Davey, Head of Corporate Services. Tel: 01274 682311 Email: alison.davey@westyorksfire.gov.uk
Background papers open to inspection:	None
Annexes:	None

1. Introduction

1.1 Information Governance is an enterprise's organisation's strategic approach to managing its information, whether in digital data, documents, or archival records to support business outcomes. It can involve a wide range of cross-disciplinary policies, procedures, controls, tools, and technologies that help us to meet regulatory, legal, and operational demands. By balancing the proper use of data and information against regulatory and security demands, information governance can enhance operational transparency, enable legal compliance, and risk mitigation, reduce likelihood and costs of legal and regulatory penalty.

1.2 WYFRS introduced a structured approach towards Information Security (IS) based on international best practice and implemented an Information Security Management System (ISMS) aligned to the international standard ISO 27001.

1.3 WYFRS has taken the proactive and pragmatic decision to implement sensible and proportionate security measures aligned to His Majesty's Government Security Policy Framework and commensurate with the risks presented.

1.4 As an organisation, WYFRS has a regulatory obligation to implement and demonstrate compliance with the requirements of the UK General Data Protection Regulation (GDPR). To provide assurance of continuing adherence to the regulation, WYFRS regularly conducts information governance audits across departments such as reviewing access permissions to ensure that staff have access only to the information they are entitled to and that is relevant to their role and responsibilities in accordance with ICO guidelines, mandates data security e-learning for all staff, implements face-to-face data protection training, and regularly communicates data protection advice throughout the service via emails, internal communications, bulletins, and Microsoft Teams.

2. Information

2.1 This report provides an update on the key areas of development during 2025/26 to ensure the effective implementation of the Information Governance (IG), Information Security (IS), Records Retention and wider Protective Security (PS) arrangements and document classification-sensitivity labels across the Authority.

2.2 The strategic Information Governance and Security Group (IGSG) and the operational Corporate Information Management Group (CIMG) are fully embedded. The groups promote and enhance information governance across all departments, ensuring that information governance standards are included within all work programmes and projects, whether relating to information, physical security, or personnel security across the service.

2.3 The Information Governance Statement is endorsed by the Chief Fire Officer. This outlines the Authority's commitment to IG across the service.

2.4 The requirements of the General Data Protection Regulation (GDPR) which was introduced on 25 May 2018 have been implemented across WYFRS and information governance is regularly reviewed to ensure continuing adherence to the regulation.

2.5 Throughout the year, we have undertaken a comprehensive review of policies to ensure compliance with data protection regulations including IG Framework Policy, Information Asset Risk Policy, Use of Social Media and Networking Sites Policy, Records Management Policy, in addition to creating new policies and procedures in line with organisational needs and compliance requirements.

2.6 WYFRS believes that audits play a key role in assisting various departments in understanding and meeting data protection obligations. As such we have included Data Protection within our Service Assurance Assessment, and all departments carry out the audit providing important information regarding performance of each department regarding data protection arrangements. The audit ensures effective controls, policies and procedures are adhered to, supporting data protection obligations. Further departmental Data Protection audits are planned for 2026/27.

2.7 We have played a key role in implementing confidentiality agreements and embedding responsibilities in relevant policies. This included ensuring that all employees understand their responsibilities regarding the handling of sensitive information and the implications of breaching confidentiality. We revamped our Data Protection Impact Assessment (DPIA) process and form, ensuring that procedures comply with current regulations. Additionally, we implemented a whitelisting process to enhance security by allowing only approved applications and devices to access our network, ensuring compliance with regulatory standards.

2.8 As part of this effort, we have provided advice and support for DDaT policies such as Bring Your Own Device (BYOD) policy, which allows employees to use their personal devices for work purposes. This policy includes strict security measures such as mandatory security software installations, regular compliance checks, and training sessions to educate employees on best practices and potential risks.

2.9 Furthermore, we have carried out a comprehensive review of Data Processing Agreements in line with ICO guidance and the UK GDPR.

2.10 We have an Information Asset Register which enables Information Asset Owners (IAOs) to take direct ownership of their assets on the register. Guidance has been produced and IAOs are required to report any changes on the register to the Information Governance and Security Group quarterly.

2.11 To ensure security of sensitive data including other documentation which should be restricted to specific users, all Information Asset Owners (IAO) undertake access permission audits, to ensure that access to particular documentation and sites are correctly allocated to users who require access to the information to undertake their job role.

2.12 To promote data protection throughout the Service we carried out an organisation wide awareness activity on Data Protection Day (28 January 2026) via internal communication articles and a quiz for all staff to test their data protection knowledge.

2.13 WYFRS utilises the Information Commissioner's Office Accountability Framework self-assessment to ensure all obligations are met within the GDPR. The framework is divided into 10 categories: Leadership and oversight, Policies and procedures, Training and awareness, Individuals' rights, Transparency, Records of Processing Activities and Lawful basis, Contracts and data sharing, Risks and data protection impact assessments, Records management and security and Breach response and monitoring. WYFRS has undertaken the self-assessment and achieved a score of 96% (93% compliant + 3% Not Applicable to WYFRS).

2.14 WYFRS continues to adhere to the concept of privacy by design via the continual use of Data Protection Impact Assessments (DPIA). It is a process designed to systematically analyse, identify, and minimise the data protection risks of a project or plan. It is a key part of accountability obligations under the UK GDPR and helps assess and demonstrate compliance with data protection obligations. The use of a DPIA has increased awareness of privacy and data protection issues and ensured relevant staff involved in the project are considering data protection by design at an early stage and continually reviewing to manage and review any risks of processing data and measures put in place.

2.15 Regular internal articles have been published throughout the year to support colleagues and managers regarding their data protection and security responsibilities. In addition, articles have also been provided giving advice on other areas of information security such as remote working, data breach reporting, data protection impact assessment, cyber security awareness and the importance of Records Management best practice to reduce the risk of non-compliance with the ICO.

2.16 All information security incidents or suspected incidents are monitored through the Information Security Incident Management System. All employees are required to report information security incidents to enable actions to be taken to mitigate the risk of reoccurrence. A new Data Breach Procedure was published in March 2026 to emphasise the correct reporting procedure and the escalation process for incidents to ensure that all incidents are reported and managed effectively, and that lessons are learned and practices improved where appropriate.

2.17 We continue to review and update our Records Retention Schedule in line with organisational needs and compliance requirements and have provided this to all colleagues across the organisation to ensure adherence. All departments are regularly reminded to review records and confidentially destroy records no longer required in accordance with the Records Retention Schedule. This continues to reduce the historical hard copy documents held across the Service.

2.18 We have a comprehensive Confidential Waste Procedure which employees adhere to therefore ensuring secure disposal of confidential and sensitive documents.

2.19 In October 2025, two new e-learning packages were launched: 1) GDPR and 2) Information Security to ensure individuals have a better understanding of the legislation and best practice when handling, processing and securing personal information.

2.20 Targeted data protection training was delivered to the Fire Investigation Team in February 2026 to promote data protection issues and provide advice and guidance.

2.21 WYFRS aims to deal with both Freedom of Information Requests (FOIs) and Subject Access Requests (SARs) within the statutory timescale and have successfully achieved this. There were 27 SARs responded to in 2025/26 compared to 18 in 2024/25, an increase of 50%. 229 FOI requests were responded to during 2025/26 compared to 158 in 2024/25, an increase of 45%.

2.22 The Environmental Information Regulation (EIR) requests dealt with during 2025/26 is 22 generating an income of £5,644.80 inc. VAT. This compares with 38 requests dealt with during 2024/25 which generated an income of £9,438.80 inc. VAT.

2.23 The Access to Images Request system ensures that personal information (images) is only disclosed in compliance with the Data Protection Act and the rights of the individual and provides an audit trail with clear lines of approval. The system relates to any requests to access any video footage captured on WYFRS-owned systems be that fixed camera, cameras on appliances, or mobile video. In 2025/26 WYFRS received a total of 188 requests to access CCTV footage of which 70 were from a third party and 118 were internal; compared with a total of 175 requests in 2024/25.

2.24 WYFRS charges for Incident Reports. For 2025/26 WYFRS received a total of 594 requests, of which 166 were chargeable, resulting in a total of £13,114. The vast majority of requests were summary Incident Reporting System (IRS) reports received by insurance companies/claim handlers and full IRS reports requested by the Police or Local Authorities.

2.25 In accordance with the Local Government Transparency Code, WYFRS has a statutory duty of providing data transparency to local residents and businesses. As such a series of datasets are available on the corporate website and are updated on either a quarterly or annual basis in accordance with the specifications. The following information is a brief overview of the published datasets that can be found on the Data Transparency section of the authority's website:

2.26 a) Financial Transactions

All transactions WYFRS make via the Government Procurement Cards are published on the website on a quarterly basis, in addition to the spend over £500 that was previously published.

2.27 b) People and Pay

All details relating to senior staff salaries, pay scales, pay multiples, alongside the organisation chart can be found on the Data Transparency pages of the website. The organisation chart provides direct links to relevant departmental information, contact details of Heads of Department etc.

2.28 c) Tenders and Procurement

All Tender and Procurement information is logged on the website (for the amount of £5,000 or more).

2.29 d) Land and Assets

All details of land and assets owned by WYFRS is publicly available.

2.30 e) Trade Unions

All details relating to Fire Brigades Union (FBU), Fire Officers Association (FOA) and UNISON activity is published on the website.

3. Financial Implications

3.1 The Information Commissioner's Office issue monetary penalty notices, requiring organisations to pay up to €20 million or 4% of the company's global annual turnover for serious breaches of the General Data Protection Regulation.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no people and diversity implications associated with this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

(EIA Template and Guidance)

6.2 Date EIA Completed: -

6.3 Date EIA Approved: -

6.4 The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

7. Health, Safety and Wellbeing Implications

7.1 There are no health, safety and wellbeing implications associated with this report.

8. Environmental Implications

8.1 There no environmental implications arising directly from this report.

9. Risk Management Implications

9.1 The Misuse of Information Assets is included as a risk on the Risk Management Matrix.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There are no duty to collaborate implications arising directly from this report.

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-2028 strategic priorities below:

- Further develop a culture of excellence, equality, learning and inclusion
- Provide a safe, effective and resilient response to local and national emergencies
- Focus our activities on reducing risk vulnerability
- Enhance the health, safety and wellbeing of our people
- Prioritise a people first mindset through ethical and professional leadership and management
- Work with partners and communities to deliver our services
- Use resources in an innovative, sustainable and efficient manner to maximise for money

12. Conclusions

12.1 Information Governance arrangements and security controls across the Service are regularly monitored, reviewed and continuously improved. Members are requested to note the contents of this report.

OFFICIAL

Agenda item: 12

Internal Audit Quarterly Report

Audit Committee

Date:	31 July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	To present the Internal Audit Quarterly Report April to June 2026
Recommendations:	That members note the content of the report
Summary:	This report provides a summary of the audit activity for the period April to June 2026 and to report the findings to the Committee.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362 Simon Straker, Internal Audit Manager Simon.straker@kirklees.gov.uk 01484 221000
Background papers open to inspection:	Individual internal audit reports
Annexes:	Internal Audit Quarterly Report

1. Introduction

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 April to June 2026.

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

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. Information

2.1 Audit Work

This report contains an update on audit work included within the 2026/27 audit plan.

In the period April to June, two audits were completed as planned, plus a follow up audit in an area that previously received a Limited Assurance opinion. Each audit has produced a positive audit opinion

2.2 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.

3. Financial Implications

3.1 There are no financial implications associated with this report

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are no people and diversity implications associated with this report

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

7.1 There are no health, safety and wellbeing implications associated with this report

8. Environmental Implications

8.1 There are no environmental implications associated with this report Fuel efficiency savings

9. Risk Management Implications

9.1 There are no risk management implications associated with this report.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There are no duty to collaborate implications associated with this report.

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 This report has updated members with the internal audits conducted within the first quarter of 2026/27, April to June 2026.

INTERNAL AUDIT QUARTERLY REPORT

2026/27

April to June 2026

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 2026/27 Audit Plan was approved by this Committee at the last meeting covering a variety of areas enabling an annual opinion to be formed on the Authority's governance, risk management and internal control arrangements.

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 Risks & Controls
7. Governance Audits
8. Follow Up Audits
9. Recommendation Implementation
10. Advice, Consultancy & Other Work
11. Audit Plan Delivery

Investigation summaries may be included as a separate appendix depending upon the findings.
When reports have been agreed and finalised with the Director concerned and an Action Plan drawn up to implement any 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.
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 updated opinion and the action taken by management regarding their implementation.
The final section of the report concerns Audit Plan delivery.

Explanation of Recommendations and Assurance Levels

Classification of Recommendations

Each recommendation is classified as follows:

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.

Assurance Level

The number and classification of recommendations determines the opinion on the level of assurance derived from the audit as follows:

Assurance Level	Recommendation Classification		
	Fundamental	**Significant**	**Merits Attention**
Substantial	There are no fundamental recommendations	There are no more than one significant recommendation	There are no more than 5 merits attention recommendations.
Adequate	There are no fundamental recommendations	There are 2 – 4 significant recommendations	There are 6 – 10 merits attention recommendations
Limited	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

The opinion reflects both the adequacy of the control arrangements and the extent to which they are applied as follows:

Assurance Level	Control Adequacy	Control Application
Substantial	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	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.
Limited	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 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.

1. SUMMARY

This report contains details of work planned and completed during the first quarter of 2026/27.

Two audits were completed as planned during this quarter, plus a follow up audit in an area that previously received a Limited Assurance opinion, and each one has produced a positive audit opinion.

Several agreed recommendations were due to have been implemented by 30 June, as well as those covered in the previous quarterly report that were incomplete which are also described herein; progress as reported by management in addressing the issues is shown in Section 9 overleaf.

2. SPECIAL INVESTIGATIONS & REVIEWS

None during this period.

3. KEY FINANCIAL SYSTEMS & RISKS

Director of Finance & Procurement		
Income Management	The Service generates income that cannot be charged in advance of service delivery through fees and charges recovered by invoice with the assistance of Kirklees Debtor Management via the Financial Services SLA, when necessary. Key controls in relation to Accounts Receivable income received during the 2025/26 financial year operated effectively. Specifically, audit testing provided assurance that payments received relate to approved prices and were appropriately authorised, that the need to create debt at all is minimised, that all debt owed is invoiced, there is appropriate use of direct debit, all debt is paid received and accounted for, refunds are managed appropriately, the recovery process has been effective and bad debt is managed. Where possible, systems have been put in place to collect income up front. For example, since the previous review licenses in relation to fireworks/explosives are now collected in advance, so no longer need to be invoiced.	Substantial Assurance

4. OTHER FINANCIAL SYSTEMS & RISKS

Director of Service Support		
Energy Contract Management	The audit reviewed the management of the gas, electricity and liquid fuel contracts and verified payments and usage across the Brigade. Typically, expenditure amounts to £3.75m annually. Additionally, the audit reviewed the extent of management monitoring of the effectiveness of energy consumption which had featured prominently in the specification of both new and refurbished premises in recent years, as well as the established estate. Fluctuations in global energy prices represent a major risk to all organisations and can create significant financial pressures. The effective management of energy contracts is therefore key to ensuring that payments are made accurately and value for money is obtained. WYFRS currently holds contracts that were procured through framework agreements in place via Yorkshire Purchasing Organisation. Invoices for gas, heating oil and electricity were seen to be consistently validated prior to payment, however an overpayment for heating oil due to supplier error has been identified which suggests that controls in this area could be strengthened. Monitoring of utilities usage at the organisational level is currently paused due to data quality concerns. Work is in progress to resume this, however the ability to conduct in-depth analysis is currently still pending the move of all stations to automated / smart meters, with no clear timescale for this to be completed. The previous audit carried out in 2023 identified that price and quantity of heating oil invoices was not being checked prior to payment. A process has now been established to validate the unit price of heating oil before payment. However, testing of a sample of three invoices identified an error in unit price for one invoice which had not been detected, resulting in an overpayment of £2,554, excluding VAT. Management have advised a refund has been requested from the supplier, which is still pending at the time of reporting. While further testing of two additional invoices did not identify any other incorrect payments,	Adequate Assurance

	introducing a validation sheet to record and recalculate heating oil invoices would provide a simple check to aid verification that invoice details are correct. Testing of gas and electricity invoices did not identify any significant discrepancies, however the ability to verify that the correct unit rates for gas are being applied in supplier invoices could be improved by ensuring that monthly Cost of Gas reports from the supplier are shared with relevant staff. This will be particularly important under the current flexible gas contract, with more frequent fluctuations in unit rates. Validation of both gas and electricity invoices could also be enhanced by more clearly highlighting where manual input is required in the invoice validation spreadsheets, and defining a more consistent approach to be taken when validating invoice against station meter readings. At the time of the previous audit, monitoring of utilities usage across the organisation relied on weekly meter readings uploaded to the Competency Dashboard by station staff to produce a quarterly Utilities Usage report. These reports have been paused since January 2025 due to a lack of confidence in the reliability of station meter readings. This includes monitoring of any change in usage following the move to the new Headquarters, and no other dedicated analysis has taken place to specifically assess the impact of station improvement works on utilities usage. Management have advised of an intention to move towards automated meter readings at all stations, enabling more reliable, in-depth monitoring and analysis, as well as reducing the reliance on manual meter readings for invoice validation. Currently there is no clear timeframe for this move. Corporate Services are working to compile data from supplier invoices in the meantime to enable reporting on utilities usage at an organisational level to continue, however this was still a work in progress at the time of reporting. While this is considered to be an adequate interim arrangement, work to introduce automated meters for all stations should be pursued as a key priority, and there is a potential opportunity to reduce the frequency of taking station meter readings as a result.	

5. LOCATION & DEPARTMENT AUDITS

None during this period.

6. BUSINESS RISK AUDITS

This category of audits reflects the Audit Strategy to incorporate coverage of the controls and management actions to respond to the key risks to the Authority's objectives as codified in the Corporate Risk Matrix.

None during this period.

7. GOVERNANCE AUDITS

None during this period.

8. 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.

Director of Service Delivery		
Commercial Premises Risk Database	Operational crews rely on prompt, complete and reliable data concerning known hazards on business premises for their safety and efficient and effective response to incidents. At the time of the original audit in 2025, management were working on ensuring the availability of such data via the mobile data terminals in each appliance cab. Pending implementation of a new IT application, a workaround was designed to manage this risk. Operational managers provided documentation and a demonstration of the interim arrangements in action to support previous confirmation to the Committee that agreed recommendations had been implemented.	Substantial Assurance

9. IMPLEMENTATION OF RECOMMENDATIONS & EXTENSIONS OF TIME TO IMPLEMENT

The implementation of nine agreed recommendations was overdue and brought forward from Quarter 4 2025/26. Updates are shown in the table below and overleaf which indicate a number of actions are inter-connected with larger projects and business changes which often have a longer timescale than would be the case for stand alone ones. Additionally, five were due for completion by the end of June 2026 and the progress made is also shown. In total, confirmation is awaited that six Significant recommendations have been implemented in their entirety as agreed with management.

Open Recommendations	**Classification**	**Overdue b/fwd**	**Due by 30 June**	**Complete**
All	Fundamental	**0**	**0**	**n/a**
	Significant	**6**	**2**	**2**
	Merits Attention	**3**	**3**	**1**
	Total	**9**	**5**	**3**
Audit / Recommendation	**Classification**	**Agreed Implementation Date**	**Progress per Management**	**Status**
Outstanding				
Director of Service Delivery Hydrant Maintenance & Management				
The risk-based approach to inspection should be reviewed and refined to include: • a review and amendment of appropriate inspection targets based on achievable time periods within resource capabilities. • a simple process to identify appropriate risk classification and other risk indicators and then to record this on SC Capture to ensure there is an audit trail of the profile determined.	Significant	December 2025	The final phase of the project that will see this recommendation actioned is nearing completion.	Open.

Director of People & Culture Counter Fraud & Corruption				
HR and training administration should update materials and communications for induction processes regarding training, and the existing Access training database should be revisited to include general fraud awareness/ how to report to make prevention and detection of fraud more effective.	Significant	December 2024	Attempts are ongoing to source a suitable supplier and a relevant, tailored product.	Open.
The current HR induction presentation and communications should include reference to key policy documentation such as Whistleblowing and Authority website links for future access to ensure employee awareness and engagement.	Merits Attention	December 2024	Review of the corporate induction process has begun, and a seconded post is reviewing the process overall, including liaison with Finance to include a section on fraud. In the meantime, the Director of Finance & Procurement has put in place actions that will address the improvements needed overall in respect of raising fraud awareness and appropriate response.	Open.
Director of Service Delivery Flood Risk				
The risk as written should be reviewed and split into 2 risks, as although there are similarities in response, the	Significant	December 2025	The risk matrix actions are still under review,	Open.

likelihood of the two events occurring would seem to differ.			there is a cross over here between the risk matrix and the foreseeable risk register, our foreseeable risk is fluvial, pluvial and reservoir inundation. Work is ongoing with the Operational Support and Risk Management teams to ensure the terminology works across all areas. It is envisaged this will be complete shortly.	
The “Control/Action” section of the Risk Management Matrix should be reviewed to focus specifically on actions and controls (as per, for example risk 17, “Severe Weather Other”). Presently it is largely a list of policy documents rather than a description of key mitigating controls/actions.	Significant	December 2025	As above.	Open.
<u>Director of Service Support</u> <u>IT Network Access</u>				
An automated process should be in place to ensure that employee leavers have their network accounts disabled. In addition, a checking process should take place with HR records, at least annually, to ensure that only current employees enjoy active network access.	Significant	March 2026	A semi-automated process to identify and disable ‘dormant’ accounts is in place. To be included in deployment of new HR Management system now due in Quarter 1 2027.	Closed

The parts of the Cyber Remediation Action Plan to address the deficiencies identified should be implemented as agreed.	Significant	March 2026	In Progress. The 3 year plan is expected to be concluded by the end of 2027. Updates are still tracked via the Change Management Borad and the DDaT Board and 68% of the work is complete.	Open
Director of Service Delivery Safe & Well Visits				
Management should consider an annual policy refresh for all staff to sign off each year for Safe and Well Visits policy and standards compliance.	Merits Attention	December 2025 & in place for 2026 Competencies	This action will be complete upon migration to the new competence recording system later in 2026, so changes don't need making to an outgoing system.	Open
<u>Director of Finance & Procurement</u> <u>Bank Reconciliation</u>				
The documented procedures in place should be updated to reflect current practices/changes recommended by audit. An annual review of procedure guides should also be carried out for best practice.	Merits Attention	March 2026	This process remains part of the closedown of accounts in which procedures are reviewed annually and guides are updated, if necessary. Procedure Guides and Process Notes have been reviewed in-line with the closure of	Closed

			accounts and will remain an annual task	
Due in Q1				
<u>Payroll</u>				
Contact managers to remind the of the importance of notifying Payroll promptly of leavers to minimise overpayments occurring.	Significant	June 2026	HR department managers have been contacted to ensure that any leavers are communicated urgently for Payroll to make necessary changes and minimise overpayments that the need recovering.	Closed
<u>Director of Service Delivery</u> <u>Prevention Database</u>				
For key systems that operate via the cloud, business continuity arrangements should be in place to mitigate the risk of operations ceasing in relation to an outage of cloud-based services.	Significant	June 2026	Response Awaited	
The outstanding IT actions in relation to the database should be completed at the earliest opportunity.	Merits Attention	June 2026	As above	
This reduction in cases should continue moving forward.	Merits Attention	June 2026	As above	
On occasions, the narrative in relation to activity as recorded in the database would benefit from additional detail.	Merits Attention	June 2026	As above	

10. ADVICE, CONSULTANCY & OTHER WORK

Internal Audit has been commissioned to provide assurance, oversight and challenge to the Major Project Strategic Finance Group that meets monthly, chaired by the Directors of Finance & Procurement / Service Support.

11. AUDIT PLAN 2026/27 DELIVERY

	Planned for Quarter	Status
Audit Opinion on **Internal Control**		
• Energy Contact Management	1	Complete
• Income Management	1	Complete
• Follow up of Commercial Premises Risk	1	Complete
• Overtime	2	Planned
• Business Continuity*	3	Planned
• Accounts Payable	4	Planned
• HQ Catering	4	Planned
• Workforce Planning*	4	Planned
Audit Opinion on **Governance**		
• National Fraud Initiative 2026/27 (Mandatory Data Matching)	3	Planned
• Programme of Change Process Review*	3	Planned
Audit Opinion on Risk **Management**		
• Overall	2 & 4	Planned
• Data Management & Security	3	Planned
• Safeguarding	4	Planned

Consultancy
per Terms of Reference agreed with the respective Groups

- Major Strategic Projects – Finance Group
- Emergency Services Network Programme – Senior Responsible Officers Group

160 Days in Total per SLA
*Management Board request

Performance Indicators		25/26 Actual	26/27 Target	26/27 Actual
Audits completed within the planned time allowance		78%	80%	67%
Draft reports issued within 10 days of fieldwork completion		100%	90%	67%
Client satisfaction in post audit questionnaires		n/a	90%	n/a
Chargeable audit days		121	160	34
QA compliance sample checks – % pass		100	100	n/a
Planned Audits Completed		9	12	2
Planned Audits in Progress		0		0
Planned Audits Cancelled		3		0
Planned Audits to Start				0
Follow up Audits				1
Unplanned Work requested by Executive Leadership Team Completed		0		0
Unplanned Work in Progress		0		0

Regaining Assurance Strategy for West Yorkshire Fire and Rescue Authority

3 July 2026

West Yorkshire Fire and Rescue Authority
Oakroyd Hall
Bradford Road
Birkenshaw
Bradford
BD11 2DY
United Kingdom

3 July 2026

Grant Thornton UK LLP
City Square House
11 Wellington Street
Leeds
LS1 4DL

T +44 (0)113 245 5514
www.grantthornton.co.uk

Dear Audit Committee members

Regaining Assurance Strategy for West Yorkshire Fire and Rescue Authority

This report sets out our plan to rebuild audit assurance at West Yorkshire Fire and Rescue Authority (the Authority) following the disclaimer of opinion issued under the statutory backstop for the year ended 31 March 2023. This plan has been agreed with management and will be communicated to the Ministry of Housing, Communities and Local Government (MHCLG) in July 2026. Our audit plan contains a high-level update on the Authority's latest audit report and strategy for regaining assurance. This report gives further detail on the strategy to regain assurance.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Gareth

Gareth Mills

Key Audit Partner and Engagement Lead
For Grant Thornton UK LLP

Contents

1. Key messages

Audit Report

We anticipate our 2025-26 audit report will be 'clean' unqualified opinion

In our first two years as appointed auditors to the Authority, we issued disclaimers of opinion on the financial statements as a result of the statutory backstop. We inherited a disclaimed audit opinion on the 2022-23 accounts, issued under the backstop arrangements by the predecessor auditor.

The further "build-back" work that we are required to complete includes:

- Obtaining assurance over the Local Government Pension Scheme membership data used in the latest triennial valuation.
- Assessing the validity, regularity and appropriateness of transactions posted during 2022-23 that affected usable reserves.

Trajectory

Plan to unmodified by 2025-26

Aligned to NAO Local Audit Reset and Recovery Implementation Guidance guidance, with build-back of assurance over reserves and the Local Government Pension Scheme (LGPS) balance during the 2025-26 audit.

Authority

Delivery depends on the Authority

Successful build-back requires high-quality draft accounts, comprehensive working papers, timely audit access and continued focus on internal controls. We have discussed and agreed the strategy and trajectory for rebuilding assurance with the Director of Finance and Procurement. The fee will be agreed and reported to the Audit Committee in due course. A total of £27,228 of Section 31 grant funding has been provided to resource the work, albeit this may not be sufficient to cover the full scope of build-back work required. We shall maintain regular dialogue with the Director of Finance and Procurement on the cost and scope of build-back work required.

MHCLG capacity assessment

We have assessed the Authority as Category A

An assessment is required by 31 July 2026 covering build-back timing, opinion trajectory and key risks. More detail is available on page 6.

2. Background

What and why

As part of the regaining assurance process, we are engaging with MHCLG and PSAA as key stakeholders in monitoring and supporting the agenda across the sector.

MHCLG and PSAA have made a joint request for us to provide information for each body subject to the build-back process. The requested information includes a capacity assessment for each body, to be produced with input from both the audit team and the audited body.

The assessment is intended to give MHCLG and PSAA a more granular understanding of:

- progress of build-back work to date planned timing of future work
- the year in which a qualified opinion and an unmodified opinion are likely to be achieved
- key audit risks; the audited body's capacity to support the build-back
- any significant constraints, including restrictions on the auditor's capacity.

Process

The following pages set out our response.

The information will be used by MHCLG to:

- better understand the nature and impact of key risks and constraints on the build-back process
- identify and / or evaluate any significant problems that would benefit from further policy intervention and develop appropriate solutions
- develop reliable estimates of the overall cost and timescale of the build-back process and support the review of the build-back grant funding model in autumn 2026
- support the government's stewardship of local authorities (including in relation to Local Government Reorganisation) and other bodies by identifying bodies for which an ISA-compliant build-back is unlikely to be possible by the end of 2027-28 and the reasons for this.

3. Overall assessment and key risks

Under the MHCLG capacity assessment framework, we have provisionally assessed this audit as Category A. The framework categorises audits as follows:

A	B	C	D
Capable of an ISA-compliant approach within the build-back period, relatively straightforward.	Capable of an ISA-compliant approach, but with significant operational difficulties.	Not capable of an ISA-compliant approach by 2027-28 due to major systemic problems.	Not capable of an ISA-compliant approach by 2027-28 due to practical constraints (adequate systems in principle).

Principal factors supporting our assessment

Technical challenges

Assurance was obtained on in-year transactions in 2023-24 and 2024-25, with closing balance assurance gained across a number of areas with the exception of reserves and the Local Government Pension Scheme net balance. The pension fund triennial revaluation, which has now been finalised and is to be reflected in the 2025-26 financial statements, will provide additional assurance in this area. Work on reserves is required as part of the build-back exercise, which the audit team intends to complete during our year-end audit.

Audited body capacity

The Authority has a comparatively small but effective finance team with a good track record of publishing draft accounts by the national deadline and dealing with audit requests in a timely manner. Both the 2024-25 and 2025-26 draft accounts were published by the end of June in line with the national deadline, which demonstrates a continuation of the timely and effective delivery by the finance team.

4. Expected audit report trajectory

Our planning estimate of when our audit report is expected to transition from disclaimed to qualified, and from qualified to unmodified, is set out below. These are planning estimates only; they cannot be taken as a commitment or guarantee as to the opinion eventually issued for a given year.

2024-25

Disclaimed

Disclaimed opinion issued on 26 February 2026. However, in-year assurance on in-year transactions and closing balances. We issued a disclaimed opinion on opening and closing balances including reserves.

2025-26

Unqualified

Unmodified opinion anticipated, subject to satisfactory completion of the build-back work programme and absence of any new significant issues.

What the opinion types mean

Unmodified/unqualified (clean): the financial statements give a true and fair view, in all material respects.

Qualified ("except for"): true and fair, except for one or more identified areas where we could not obtain sufficient evidence or where we disagree with the accounting treatment.

Disclaimer of opinion: we could not obtain sufficient evidence to form any opinion — effectively, no audit assurance.

5. Build-back work programme

The table below summarises when we plan to undertake build-back work for each audit area. It is consistent with the information we will submit to MHCLG within the capacity assessment by 31 July 2026.

Audit area	Timing and approach
Statutory reserves	Substantive testing will be performed on transactions posted during 2022-23 that impacted the Authority's usable reserves. Analytical procedures will be performed on income and expenditure transactions from that year, with substantive testing performed where appropriate. Journal entry testing also forms part of the proposed approach, with testing focused on large-value transactions of an unusual nature that impacted usable reserves. The approach is aligned to NAO LARRIG guidance.
Local government pension scheme net balance	Prior year work identified a gap in assurance over the accuracy and completeness of LGPS membership data submitted to the actuary in 2021-22 for use in the 2022 triennial valuation. This work would routinely have been performed in 2022-23 (post-triennial valuation); however, it was not completed by the predecessor auditor. Part of the build-back work to be undertaken in 2025-26 is obtaining assurance over the Local Government Pension Scheme membership data used in the 2025 triennial valuation. The results of the 2025 LGPS triennial valuation are expected to be reflected in the March 2026 IAS 19 report, and we expect the pension fund auditor to undertake audit procedures as part of this year's audit. In summary, we envisage that the necessary assurances can be obtained as part of the 2025-26 audit.
Firefighters' Pension Scheme triennial valuation	Whilst this was not formally within the scope of our planned build-back work for 2025-26, we understand that there have been delays to the 2024 funding valuations, and that some actuaries, including the Government Actuary's Department (GAD), who undertake the Firefighters' Pension Scheme (FPS) valuation, may not hold up-to-date membership data. We have not yet been in a position to quantify the potential impact of this on the March 2026 balance sheet position for the Firefighters' Pension Scheme, nor the consequent implications for our audit opinion. We have therefore opted to highlight this matter at this stage, to keep members apprised of developments that may affect our audit opinion for the 2025-26 financial year.

We will refresh this timetable and provide updates in subsequent Audit Progress or Audit Findings (ISA260) Reports if material changes arise.

6. Regaining assurance example

The below is a simplified illustration of how our build-back work programme might build assurance over the coming years' audits:

2025-26 audit process

	2024-25	2025-26	
CIES	G	G	Assurance over transactions in both years
PPE	G	G	Assurance gained over valuations at 31 March 25.
Pensions	A	G	Assurance gained over 2025 actuarial process. Triennial valuation of West Yorkshire Pension Fund completed and reported which will address the absence of membership data testing at the time of the 2022 triennial valuation.
Other assets and liabilities	G	G	Assurance over balances at both year-ends
Reserves	R	G	No assurance was obtained in the prior year over reserve balances as at 31 March 2025, as no audit work was performed on the 2022-23 financial statements. A full programme of work to regain assurance will be undertaken in 2025-26, focusing on transactions occurring in 2022-23, in order to regain assurance over reserve balances.

2026-27 audit process

	2025-26	2026-27	
CIES	G	G	Assurance over transactions in both years
PPE	G	G	Rolling valuation programme complete
Pensions	G	G	Assurance over balances at both year-ends
Other assets and liabilities	G	G	Assurance over balances at both year-ends
Reserves	G	G	Full programme of regaining assurance work performed in 2025-26

R No assurance
A Partial assurance
G Adequate assurance

7. Next steps and timetable

The key milestones in the regaining assurance programme are set out below.

31 July 2026

MHCLG capacity assessment submitted, with Authority's comments where available.

July to November 2026

Completion of the 2025-26 build-back work programme – as part of the 2025-26 year-end accounts audit timetable of work.

2025-26 audit

Target year for return to a 'clean', unmodified opinion, subject to satisfactory progress.

31 January 2027

The 2025-26 backstop date for publication of audited financial statements.