



**PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE**

**THURSDAY 23 JANUARY 2025 @ 1000 HRS**

**VIRTUAL (MS TEAMS)**

**AGENDA**

**1 CHAIR'S WELCOME**

**2 APOLOGIES FOR ABSENCE**

**3 CONSIDERATION OF AND DECISION ON ANY ITEMS TO BE TAKEN IN PRIVATE**

**4 DECLARATION OF INTERESTS**

*Members should declare any financial and non-financial interest they have in the items of business for consideration, identifying the relevant agenda item, and the nature of their interest.*

**5 MINUTES OF PREVIOUS MEETINGS: TUESDAY 29 OCTOBER 2024**

*(attached)*

*B Baverstock*

*The Committee is asked to approve the minutes of these meetings.*

**6 ACTION LOG *(attached)***

*Board Support*

*The Committee is asked to note the updated Action Log and approve the closed actions.*

**7 INTERNAL AUDIT**

7.1 Internal Audit Progress Report 2024/25 *(attached)*

*Azets*

7.2 SFRS Progress Update / Management Response *(attached)*

*Azets*

7.3 Introduction and Approach to Internal Audit Plan 2025/26 *(verbal)*

*B Baverstock/  
C Robertson*

*The Committee is asked to scrutinise these reports.*

**8 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q2 2024/25 *(attached)***

*C Fitzpatrick*

*The Committee is asked to scrutinise this report.*

**OFFICIAL**

- 9 FREEDOM OF INFORMATION UPDATE** *(attached)* C Wade

*The Committee is asked to scrutinise this report.*

- 10 QUARTERLY UPDATE OF GIFTS, HOSPITALITY, AND INTERESTS REGISTER** *(attached)* D Johnston

*The Committee is asked to scrutinise this report.*

**11 INTERNAL CONTROLS UPDATE**

- 11.1 Risk Update Report *(attached)* S O'Donnell  
11.2 Risk Spotlight: POD015 Pension Remedy *(attached)* L Gaja  
11.3 Anti-fraud and Whistleblowing *(verbal)* S O'Donnell

*The Committee is asked to scrutinise these reports.*

- 12 QUARTERLY REPORT ON HMFSI BUSINESS** *(attached)* HMFSI

*This report is for information only.*

- 13 REVIEW OF ACTIONS** Board Support

**14 FORWARD PLANNING** B Baverstock

- 14.1 Committee Forward Plan Review *(attached)*  
14.2 Items for Consideration at Future Integrated Governance Forum, Board and Strategy Day meetings

- 15 DATE OF NEXT MEETING**  
Tuesday 8 April 2025

**PRIVATE SESSION**

- 16 MINUTES OF PREVIOUS PRIVATE MEETING: TUESDAY 29 OCTOBER 2024** *(attached)* B Baverstock

*The Committee is asked to approve the minutes of these meetings.*

- 17 PRIVATE ACTION LOG** *(attached)* Board Support

*The Committee is asked to note the updated Private Action Log and approve the closed actions.*

- 18 CYBER SECURITY MATURITY ASSESSMENT REPORT** *(attached)* S O'Donnell/  
G Aitken

*The Committee is asked to scrutinise this report.*

Please note that this meeting will be recorded for minute taking purposes only.  
The recording will be destroyed following final approval of the minutes.



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**PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE**

**TUESDAY 29 OCTOBER 2024 @ 1345 HRS**

**BRAIDWOOD SUITE, SCOTTISH FIRE AND RESCUE SERVICE HEADQUARTERS,  
WESTBURN DRIVE, CAMBUSLANG, G72 7NA / VIRTUAL (MS TEAMS)**

**PRESENT:**

Brian Baverstock, Chair (BB)      Neil Mapes (NM)  
Malcolm Payton (MP)                Madeline Smith (MS)  
Mhairi Wylie (MW)

**IN ATTENDANCE:**

Ross Haggart (RH)                    Chief Officer  
Stuart Stevens (SS)                  Deputy Chief Officer  
Liz Barnes (LB)                        Interim Deputy Chief Officer Corporate Services  
Mark McAteer (MMcA)                Director of Strategic Planning, Performance and Communications  
Sarah O'Donnell (SO'D)               Director of Finance and Contractual Services  
Lynne McGeough (LMcG)             Head of Finance and Procurement  
David Johnston (DJ)                  Risk and Audit Manager  
Gary Devlin (GD)                       Internal Audit (Azets)  
Michael Oliphant (MO)                External Audit (Audit Scotland)  
Tommy Yule (TY)                        External Audit (Audit Scotland)  
Robert Scott (RS)                      HMFSI  
Ijaz Bashir (IB)                        Head of Asset Management (Item 7.1 only)  
Alan Duncan (AD)                       Accounts Manager (Items 17 & 18 Only)  
Adebayo Ladejobi (AL)                External Audit (Audit Scotland) (Item 17 & 18 only)  
Kirsty Darwent (KD)                  Chair of SFRS Board  
Christopher Casey (CC)                Group Commander Board Support  
Heather Greig (HG)                    Board Support Executive Officer  
Debbie Haddow (DJH)                 Board Support/Minutes

**OBSERVERS:**

None

**1 CHAIR'S WELCOME**

- 1.1 The Committee Chair opened the meeting and welcomed those present and attending via MS Teams.
- 1.2 Those participating via MS Teams were reminded to raise their hands, in accordance with the remote meeting protocol, should they wish to ask a question. This meeting would be recorded for minute taking purposes only.

**2 APOLOGIES**

- 2.1 None

**3 CONSIDERATION OF AND DECISION ON ANY ITEMS TO BE TAKEN IN PRIVATE**

3.1 The Committee discussed and agreed that Item 17 (*External Auditor's Report on the 2023/24 Audit*) and Item 18 (*Scottish Fire and Rescue Service Draft Annual Report and Accounts 2023/24*) would be heard in private session due to matters relating to confidential matters in line with Standing Orders Item 9G.

3.2 No further items were identified.

**4 DECLARATION OF INTERESTS**

4.1 There were no declarations of interest made.

**5 MINUTES OF PREVIOUS PUBLIC MEETING:**

**5.1 Tuesday 25 June 2024**

5.1.1 The minutes were agreed as an accurate record of the meeting.

**5.2 Matters Arising**

5.2.1 There were no matters arising.

5.3 **The minutes of the meeting held on 25 June 2024 were approved as a true record of the meeting.**

**6 ACTION LOG**

6.1 The Committee considered the action log, noted the updates and agreed the closure of actions.

Action 13.5 Risk Spotlight: Retrieval of PPE (30/10/2023): Committee noted the positive update and work being undertaken by Asset Management. However, the Committee sought clarity on whether there were specific activities relating to following up and non-compliance. SO'D to discuss further with L Gaja.

Action 7.1.9 Internal Audit Progress Report 2023/24 (26/03/2024): Further discussions were required. RAG status to be changed to yellow.

Action 15.2.2 Anti-Fraud/Whistleblowing Update (26/03/2024): Due date to be extended to March 2025 and RAG status to be changed to yellow. SO'D to discuss with L Gaja with a view to progressing this as quickly as possible (prior to next meeting - January 2025).

Action 9.1.23 Internal Audit Report on Partnerships (25/06/2024): Position statement to be updated with correct dates (31 March 2025) and the RAG status to be changed to yellow. The Committee sought clarification on the existing assurance pathway and whether the Service were fulfilling their responsibilities within the Communities Justice Scotland Act. MMCA to reconsider the wording in the position statement and provide a specific response on the information required.

Action 13.9 Quarterly Update of GHI Register (26/06/2024): Briefing note circulated to the Committee outwith the meeting and revisions have been made to the Policy.

6.2 **The Committee noted the updated Action Log and approved the removal of completed actions.**

**7 INTERNAL AUDIT**

**7.1 SFRS Internal Audit Progress Report 2024/25**

7.1.1 GD presented a report to the Committee which summarised the progress on the delivery of the 2024/25 Internal Audit Plan and the following key points were highlighted:

- Overall the audit plan remains on track for completion following some adjustments being made.
- Cyber Security audit had been delayed and would be presented at the next meeting.

- Environmental Management audit has been brought forward with the final report presented at today's meeting.
- Briefing note relating to new research showing human error was driving data breaches was provided for information.
- Terms of reference for the Change Management audit were included for review.

7.1.2 In regard to the Cyber Security audit, GD advised that the delay was due to further work being undertaken to ensure the audit was thorough and accurate. No major issues had been identified. SO'D noted that the audit was carried out as a maturity analysis and differed from a traditional audit. This style of audit was more in-depth and cross cutting which would be reflected within the action plan.

7.1.3 In regard to the Change Management audit, the Committee requested that the main focus was not the process of change management. The audit should consider the logic, impact of change initiatives and alignment with strategic intent and clearly identify what success looked like.

7.1.4 GD advised that the audit would consider all identified change projects/programmes, the resources required to achieve these outcomes and whether the outcomes still aligned with the strategic intent. GD noted that discussions were still ongoing with the management team.

7.1.5 RH reminded the Committee of the investment within the change management team and noted that the audit would help to identify any benefits from this investment.

*(I Bashir joined the meeting at 1410 hrs)*

7.1.6 Internal Audit Report on Environmental Management

GD advised the Committee of the outcome of the audit, noting the following key issues:

- Environmental strategic objectives were set to reflect the governance policies and procedures at that time. However, world-wide changes had impacted Scottish and UK governments policies and public sector capacity and capability to deliver environmental change management policies.
- Progress achieved and funding sourced by the Service and whether the ambitions were still relevant.
- Consideration to be given to conditions when applying for funding, as well as the current operating and financial environment.
- Governance and strategic oversight for co-ordinating the various funding mechanisms for environmental policies and the capability to deliver.

7.1.7 SO'D reminded the Committee that the Carbon Management Plan was developed pre-covid and represented the Service's ambitions at that time. SO'D noted that the level of funding available at that time and the need to be more structured in this regard going forward. SO'D further noted that the next iteration of the Carbon Management Plan would be more reflective of the funding opportunities available to progress objectives.

7.1.8 IB advised that the new carbon management plan was under development and would tie part of the asset management plan and policy. IB stated that he was working with the Strategy Territory Partnering Board (STPB) to identify external funding sources. The STPB was a cross amalgamation of Police Scotland, Scottish Ambulance Service and local authorities.

7.1.9 In regard to the data analytics graph, the Committee noted that there was no clear recommendation being made. GD advised that the graph highlighted the difference between funding and ambition, and management needed to review this position. The Committee commented on the need to either scale back or undertake a different process and resource to source additional funds. The Committee noted that it was not clear

whether the Service were not investing sufficiently through internal funds or were unsuccessful in securing external funding. The Committee sought assurance that the right processes were in place to ensure sufficient funds to deliver against ambitions.

- 7.1.20 SO'D reminded the Committee that the initial intention was to demonstrate what the Service could do should funding have been identified. SO'D noted that the situation has changed, and the Service required to be more realistic in their ambitions and identifying funding opportunities and projects. Going forward the Service would clearly document all potential funding opportunities identified and applied for.
- 7.1.21 GD noted that the Service were currently not on track to be net zero by 2045 and should this remain a strategic goal, appropriate funding would need to be identified. GD stated that he was not aware of other organisations declaring that they were deprioritising their efforts in this area.
- 7.1.22 RH commented on the Service's direction to date. RH noted that there had been a clear plan to achieve the Government priority but the necessary funding had not been secured. RH further noted that the Service's strategy needed to be reevaluated, however clear direction was required from Scottish Government ahead of this.
- 7.1.23 The Committee noted that increased oversight and understanding on potential funding opportunities and the effort expended to secure funding would be helpful. IB advised that one of the main funding streams, Scottish Green Public Sector Decarbonisation Scheme, was not available until October which made it difficult to plan and spend by the end of the financial year. The Sponsor Unit have been made aware of this issue.
- 7.1.24 IB reminded the Committee of the improvements within the light fleet with the increase in electric vehicles.
- 7.1.25 SO'D noted that the next iteration of the Carbon Management Plan could include additional information as discussed as well as regular oversight on progress against the plan.
- 7.1.26 Regarding assessing and recording carbon footprint of purchased goods/services, SO'D noted that this was an area that required to be developed to enable accurate reporting to Scottish Government.
- 7.1.27 Regarding Objective 5, the Committee commented that the reporting to the Board was overstating the actual position. SO'D noted that this may be the position the Board would like to see rather than the actual position. It was agreed that SO'D and NM would discuss and identify good reporting to Committee/Board around sources of environmental issues, including funding.

**ACTION: SO'D/NM**

- 7.1.28 Update on Internal Audit Report Cyber Security  
SO'D provided a verbal update on the progress of the Cyber Security audit, highlighting the following key points:
- Assignment was based on a maturity assessment and the Scottish Government's Cyber Resilience Framework.
  - Identified baseline of current controls relative to areas of improvement.
  - Both areas of good practice and improvements were identified.
  - Development of a co-ordinated and consistent approach to cyber and information security policies across the organisation.
  - Working toward target maturity levels against the framework for each identified area. Identifying actions required to close any identified gaps between the current and target positions.
  - Offer to circulate audit report once finalised.

7.1.29 The Committee queried whether there would be benchmarking information within the report. GD noted that as this was a maturity assessment, the report would state the Services' maturity level. GD further noted that the Service were generally in line with other public body organisations.

7.1.30 **The Committee scrutinised the progress report and the final report.**

*(I Bashir left the meeting at 1450 hrs)*

## **7.2 SFRS Progress Update/Management Response**

7.2.1 This report was presented to the Committee and outlined the status of the recommendations raised by Internal Audit.

7.2.2 In regard to Recommendation 4 (Revenue and Funding Maximisation), the Committee queried the level of confidence that this would be achievable by March 2025. LMcG advised the Committee that due to additional resources becoming available this would now be progressed.

7.2.3 In regard to Recommendation 1.1 and 4.2 (Sickness Absence Management), the Committee noted that the due date had been revised for a third time and was now one year beyond the original date. The Committee sought clarity on the reason for the delay and whether there were any concerns regarding record keeping in the interim and what assurances could be provided. The Committee sought further assurance on the anticipated improvements following the implementation of the new system. LB to review and circulate information outwith the meeting.

**ACTION: LB**

7.2.4 **The Committee welcomed the update and the progress being made.**

## **8 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q1 2023/24**

8.1 MMcA presented the Committee with the fourth quarter performance of KPIs 35 – 42 for fiscal year 2023-24 along with end year performance for KPIS 58-61, 64 and 65 for scrutiny. The following key points were highlighted:

- Overall reasonable performance across all indicators.
- KPI38 % FOI within statutory timeframe was reporting 78% against the 95% target. This was attributed to long term staff absence as well as complex and high volumes of requests. Temporary provision has been identified to address the long term staffing issue.
- Benchmarking exercise undertaken against other public bodies.
- Review to be undertaken on the structure of the team to identify potential improvement. This would be taken to the Corporate Board and an update would be provided to the Committee thereafter.

8.2 The Committee noted that the potential increase in FOI requests during an election period and, as such, additional narrative would be helpful to understand the impact and numbers involved. MMcA to provide details on the number of requests and actions following the review including improving performance to the next meeting.

**ACTION: MMcA**

8.3 The Committee queried the timescale for improved performance in this area, particularly with the potential future impact on requests due to SSRP. The Committee sought assurance that any additional capacity within the team would be sufficient to address potential future needs. MMcA acknowledged the potential impact of SSRP on requests and noted that this was also a factor in the review. MMcA noted that an update on any potential improvements in performance would be provided at the next meeting.

8.4 In regard to KPI 41 (Service Desk Incidents within SLA), the Committee noted that this was categorised as limited data. SO'D suggested that this could be due to data not being provided in time for the report.

8.5 The Committee commented on the governance risk for internal controls and the quality of KPIs being used to assess the effectiveness of the organisation. The Committee noted that KPIs were being reviewed and this was an area that needed to be strengthened to accurately report organisational performance.

8.6 **The Committee scrutinised the report.**

## 9 **QUARTERLY UPDATE OF GIFTS, HOSPITALITY AND INTERESTS POLICY**

9.1 DJ presented the Gifts, Hospitality and Interests Policy and Quarterly Update (Q2 2024/25) to the Committee for scrutiny. The following key points were highlighted:

- Total number of entries and declarations in this reporting period.
- Outline of the revisions made to the policy including the escalation process.
- Launch of the mandatory LCMS Gifts, Hospitality and Interest module for all staff.

9.2 The Committee noted and welcomed the additional details provided with the Q2 report.

9.3 **The Committee scrutinised the report.**

*(The meeting broke at 1510 hrs back and reconvened at 1520 hrs)*

## 10 **INTERNAL CONTROLS UPDATE**

### 10.1 **Risk Report Update**

10.1.1 DJ presented the risk report and dashboard to the Committee for scrutiny. The following key points were highlighted:

- Alignment of risks with strategic priorities and themes.
- Progress with draft risk appetite statements (agenda Item 10.2).
- Ten risks currently rated 15 or above and associated controls which were regularly reviewed and/or updated.

10.1.2 In regard to TSA19 (training delivery), the Committee queried the increased rating from 16 to 20 as this was not featured within the covering report. AW stated that this risk rating may be inaccurate as mitigation works were underway to reduce the risk.

10.1.3 In regard to POD015 (Pension remedy), the Committee sought clarify on the mitigations and implications for the Service. LB advised that this was a complex issue, and the Service were working closely with the SPPA. It was noted that there may be potential implications for individuals in higher earning brackets of oversubscribing to their pension which could have tax implications. SPPA were also currently engaging with the Inland Revenue on this matter. LMcG outlined the complexities involved and the dedicated resources assigned to this area.

10.1.4 It was noted that a risk spotlight on POD015 (Pension remedy) would be presented to the People Committee in the first instance prior to a more focused risk spotlight at the next ARAC meeting (January 2025).

10.1.5 In regard to OD001 (Operations Control Staffing), the Committee commented on emergence of the risk despite awareness of long-term issues. SS briefed the Committee on the increasing risk around staffing within OCs and the mitigating actions/improvements being made, including recruitment processes. SS noted that the Service Delivery Committee regularly scrutinised the issues with OC staffing and systems. Further analysis of attrition rate data for OC staff and other staffing groups to be provided to the People Committee.

**ACTION: LB**



10.1.6 In regard to the RAG status for risk, the Committee commented that the Amber category was too broad a timescale and consideration should be given to this ahead of the next meeting. GD noted that normally management would identify a revised closing date and as such, the amber category would not be required. Any revised closing dates should be recorded. The Committee requested clarity on the starting point for target dates and colour coding of Action status within the Risk Update Report.

**ACTION: DJ**

10.1.7 **The Committee scrutinised the report and noted the continuing progress being made.**

## 10.2 **Draft Risk Appetite Statements**

10.2.1 SO'D presented a report to the Committee for scrutiny of the draft risk appetite statements and approach, prior to submission to the Board for approval. The following key points were highlighted:

- Engagement and contributions from the Strategy Leadership Team and Board during the development of the statements.
- Evolution of the range of risks noting an increase in ambition of risk.
- Incorporation of feedback whilst still maintaining consistent and realistic statements.
- Outline of next steps including embedding in working practices and future review in 12 months to assess effectiveness, appropriateness and the methodology.

10.2.2 The Committee commented on the helpful discussions during the previous Strategy Day session.

10.2.3 In regard to technology for training and innovation, the Committee queried why the Service was more cautious in this area, particularly due to the openness around technology in general. SO'D advised that this should be open but has been inaccurately captured within the report.

10.2.4 The Committee queried the alignment between organisational security and engaging with communities. SO'D advised that whilst the Service were welcoming to communities, a level of security needed to be maintained on premises. SO'D noted that these statements could be split so that the nuances could be captured.

10.2.5 The Committee commented on the low number of assurance measures and control measures which encouraged increased risk levels. The Committee noted that it was important to recognise the need to develop risk statements that helped to support higher risk levels. SO'D agreed that there needed to be a balance and that the Service were naturally risk averse.

10.2.6 Brief discussion took place on the importance of embedding, raising awareness and understanding and management of risks within the Service.

10.2.7 The Committee commented that the purpose of developing risk appetite was to aid decision making and ensure compliance. The Committee noted the positive progress being made, the good level of engagement across the Service and the need to ensure that risk appetite becomes embedded within the corporate narrative. The Committee commented on a potential template being developed to capture this information and the potential to undertake a small pilot before launching Service wide. The Committee encouraged the Service to review the risk ranges, particularly the width of the red category as this may be causing risk to be overstated.

10.2.8 The Committee requested feedback on the embedding process within the next risk update report.

**ACTION: SO'D/DJ**

10.2.9 **The Committee scrutinised the report.**

10.3 **National Fraud Initiative 2024/25 – Proposed Approach**

10.3.1 SO'D presented a report to the Committee providing assurance that the appropriate measures were in place to manage the National Fraud Initiative (NFI) exercise and scrutiny of the approach taken. The following key points were highlighted:

- Outline of the 3 recommendations made within the Audit Scotland 2022/23 report.
- NFI process remained business as usual, and SO'D was the Senior Responsible Officer.
- Outcomes of the 2022/23 exercise which identified 3 errors and subsequent recovery actions undertaken.
- Audit Scotland were content with the Service's approach.
- Overall positive position and identified areas of improvement.

10.3.2 The Committee queried whether the Service prioritised matches with higher risk levels. DJ advised that the Service sought 100% completion of all matches. TY noted that this was not common practice but was positive for the Service. SO'D noted that there was financial value for the Service to seek 100% matches.

10.3.3 DJ provided clarity on the information being presented within Appendix C (checklist).

10.3.4 **The Committee scrutinised the report.**

10.4 **Anti-fraud/Whistleblowing Update**

10.4.1 SO'D noted that there were no issues to report.

10.4.2 **The Committee noted the verbal report.**

11 **Quarterly Report On HMFSI Business**

11.1 RS presented the quarterly report to the Committee to provide an update on HMFSI's inspection and reporting activity during 2023/24 and an update on inspection work undertaken or planned for 2024/25. The following key areas were noted:

- Service Delivery Area Inspections for the East and West had been published and the North inspection was ongoing.
- Outline of the anticipated differences and challenges within the North inspection due to primarily being On Call stations. Positive aspects include the open and professional workforce and benefits from improvements within training during the inspection.
- Future programme would focus on Headquarters and reviewing of recommendations before revisiting Service Delivery Areas.
- Brief update on the inspection focussing on Organisational Culture, in particular, corporate procedure and policy. Thanks were extended to all those involved.
- Brief update on the Operational Assurance inspection which would be published by summer 2025.
- Draft Chief Inspector's Plan for 2025-2028 was being developed and stakeholder consultation would be undertaken ahead of publication.
- Publication of Grenfell Tower Inquiry Phase 2 report and all recommendations would be considered.
- Future inspection of Operations Control would be programmed at an appropriate time.
- Concerns had been noted in relation to the budget announcement for SFRS during discussions with the Minister.

11.2 RS advised the Committee that the Chief Inspector's Plan for 2025-2028 would be published by April 2025 and outlined the consultation process that would be undertaken.

11.1.3 **The Committee noted the report.**

**12 REVIEW OF ACTIONS**

12.1 CC confirmed that 6 formal actions were recorded during the meeting.

**13 FORWARD PLANNING**

**13.1 a) Committee Forward Plan Review**

13.1.1 The Committee considered and noted the Forward Plan. The following items were to be added:

13.2 • POD015 (Pension remedy) risk spotlight

13.2.1

**b) Items for Consideration at Future IGF, Board and Strategy Days Meetings**

There were no items identified.

**14 DATE OF NEXT MEETING**

14.1 The next public meeting is scheduled to take place on Thursday 23 January 2025 at 1000 hrs.

14.2 On behalf of the Committee, the Chair extended his thanks to Chief Officer Ross Haggart for his commitment and contributions, and for creating an environment which enabled open and frank discussion on all issues. The Committee wished him well for his imminent retiral.

14.3 There being no further matters to discuss the public meeting closed at 1630 hrs.

**REPORTS FOR INFORMATION ONLY:**

The following reports were provided for information only and were taken as read.

- Audit Action Plans and Closing Reports Update

*(Public meeting broke at 1630 hrs and reconvened in Private session at 1635 hrs)*

**PRIVATE SESSION**

**15 MINUTES OF PREVIOUS PRIVATE MEETING:**

**15.1 Tuesday 25 June 2024**

15.1.1 The minutes of the private meeting held on 25 June 2024 were approved as a true record of the meeting.

**16 ACTION LOG**

16.1 The Committee considered the action log, noted the updates and agreed the closure of actions.

**17 EXTERNAL AUDITOR'S REPORT ON THE 2023/24 AUDIT**

17.1 MO presented the external auditor's report on the 2023/24 audit for consideration alongside the Service's audited annual report and accounts.

17.2 **The Committee scrutinised the report.**

**18 SCOTTISH FIRE AND RESCUE SERVICE DRAFT ANNUAL REPORT AND ACCOUNTS 2023/24**

18.1 SO'D thanked all those involved in the preparation and production of the audited accounts. SO'D introduced LMcG who presented the report to the Committee for scrutiny and recommendation to the Board.

18.2 **The Committee scrutinised and recommended the report to the Board for approval.**

There being no further matters to discuss the private meeting closed at 1732 hrs.

## AUDIT AND RISK ASSURANCE COMMITTEE ROLLING ACTION LOG



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### Background and Purpose

A rolling action log is maintained of all actions arising or pending from each of the previous meetings of the Committee. No actions will be removed from the log or completion dates extended until approval has been sought from the Committee.

The status of actions are categorised as follows:

- Task completed – to be removed from listing
- No identified risk, on target for completion date
- Target completion date extended to allow flexibility
- Target completion date unattainable, further explanation provided.

### Actions/recommendations

Currently the rolling action log contains 10 actions. A total of 5 of these actions have been completed.

The Committee is therefore asked to approve the removal of the 5 actions noted as completed (Blue status), note 3 actions categorised as Green status and note 3 actions categorised as Yellow status on the action log.

**AUDIT AND RISK ASSURANCE COMMITTEE  
ROLLING ACTION LOG**



Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
<b>Meeting Date: 27 June 2023</b>						
9.1.11	<p><b>SFRS Internal Audit Progress Report 2023/24 - Final Report – Sickness Absence Management:</b> Committee request to see what will be put in place for the significant control weaknesses identified and for ongoing compliance/ sample testing, for each recommendation or management action contained within.</p>	LBa	<p>January 2025 (October 2023)</p>		<p>January 2025 <del>March 2024</del> <del>December 2023</del></p>	<p><b>Updated (30/10/2023):</b> Managers guidance is currently being updated, along with reminder communications for managers of the procedures and their responsibilities under the Attendance Management Policy and Procedures, including for the completion of E-self-certs, ensuring fit notes cover whole of absence period, submission, and storage (single source) of fit notes and other absence documentation and undertaking/ recording of Attendance Support Meeting (ASM). Revisions being made to the middle manager development sessions, develop the inclusion of a managing absence toolkit in the management induction toolkit, as well as to the local and supervisory management development training to incorporate return to work interviews and attendance support meetings. Discussions underway with SDA DACO's and Risk &amp; Audit colleagues to consider an independent process for managers vetting of case work within their areas or alternative options for future auditing which may assist in providing similar assurance.</p> <p><b>Complete (18/01/2024):</b> Of the 5 outstanding actions, 4 are due to be complete by 31 December 2023 (following an extension to 3 of these) and are on track to do so. A request to extend the remaining action to Q1 2024/25 will be</p>

					<p>made to enable further discussions with Risk &amp; Audit colleagues on a verification/QA process to provide future assurance that the completed actions have addressed the weaknesses identified. The detailed actions and progress updates are provided within the Audit Action report itself.</p> <p><b>REOPENED (18/01/2023):</b> Further clarification to be provided that the action has been fully addressed.</p> <p><b>Complete (26/03/2024):</b> Of the 6 actions identified, 3 have been accepted as closed by Azets and one is under consideration for closure. Recommendations 1.1 and 4.2 remain outstanding and a revised date of 30 April 2024 has been requested. Both are 90% complete, with a range of activity being progressed to update management guidance and development packages to ensure responsibilities and accountability are understood. To conclude the recommendations discussions have been taking place between the People Directorate and Audit &amp; Risk colleagues regarding development of an independent periodic verification process for compliance, this is at an early stage and will be progressed during Quarter 4.</p> <p><b>REOPENED (26/03/2024):</b> LB confirmed that this action should remain open.</p> <p><b>Updated (25/06/2024):</b> Two actions remain open. Discussion around the development of an independent periodic verification process of compliance (all absence management file documentation being complete and recorded in e-PRF) between People and Audit &amp; Risk commenced in Quarter 4. There have been some delays to developing a proposed process and approach due to</p>
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						<p>competing priorities and some associated actions required related to GDPR and storage of documentation in centralised location however, it is anticipated that this will be completed in Q1.</p> <p><b>Update (29/10/2024):</b> Two actions remain in progress. Work is progressing to complete activities related to GDPR and document storage before the remaining audit actions can be closed. Both actions have a due date of 31 December 2024 on the audit action plan.</p> <p><b>Closed (23/01/2025):</b> Update provided against action at meeting date on 29 October 2024 (minute ref 7.2.3). As Action 7.2.3 (raised on 29 October 2024) below is related, proposal for this action to be closed.</p>
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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
<b>Meeting Date: 30 October 2023</b>						
13.5	<p><b>Risk Spotlight: Retrieval of PPE:</b> Committee request an update on inter-departmental discussions relating to leavers returning all equipment and PPE, and any improvements to the process that can be made including consequences for non-compliance.</p> <p><b>Further Request (29/10/2024):</b> Further clarification to be provided on whether there were specific activities relating to following up and non-compliance. (SO'D)</p>	<p>IB/FM/ LMcG IM/IB/RM eK</p>	<p>January 2025 (January 2024)</p>			<p><b>Update (18/01/2024):</b> Asset Management are continuing to work, in conjunction with the People Directorate and Service Delivery colleagues, on a procedure which defines roles, responsibilities and timescales for the return of PPE. This procedure will be incorporated within a SFRS Leavers process, which will be prepared by the People Directorate.</p> <p>Finance and People colleagues are meeting on 19 January 2024 to discuss what consequences, if any, could be implemented for failing to return PPE.</p>

					<p><b>Updated (26/03/2024):</b> People Directorate are reviewing the existing Exit Interview Policy this financial year, which will become a guidance note in future. In the meantime, the People Services Team have received an updated Leavers Kit Return List from Asset Management, which is issued to staff upon receipt of receipt of resignation/retiral. Correspondence issued to staff from People Services emphasises the actions required by both staff and line managers to ensure safe return of kit.</p> <p>Finance and People Directorate colleagues have met to discuss the consequential action for not returning Kit, awaiting outcomes from this meeting. Communications Plan to be agreed explaining consequences for non-return of kit.</p> <p><b>Updated (25/06/2024):</b> Leavers return list for ICT and Kit return is in use and issued to leavers. Resignation/retiral letters also include "return of SFRS property" text.</p> <p>Stores Team undertake a reconciliation check return of kit against SFRS leavers list and Equipment Return List form.</p> <p>People Services are preparing a revised guidance note on the Exit Interview Policy. Ext interview questionnaire now includes response with regards to return of PPE.</p> <p>A communications plan has been agreed explaining the importance of returning kit and will be issued shortly.</p> <p>Finance and People Directorate colleagues have met to discuss the</p>
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						<p>consequential action for not returning Kit, awaiting outcomes from this meeting.</p> <p><b>Update (29/10/2024):</b> Awareness Briefing in Communications bulletin has made a difference as stores staff in Cambuslang and Dundee ARCs have been "inundated" with returns, a large number of kitbags have been returned. Issue of non returns was less of an issue in Inverness due to smaller numbers making it easier to address non returns. Further report on return of kit for April to June will be undertaken once kit bags have been assessed. Most common item of non-return is helmets (£200).</p> <p><b>Update (23/01/2025):</b> The Stores and Equipment team have worked to compile more data on equipment returns, this data shows the impact of previous communications on this matter is making a significant difference. Whilst there is still a slight delay in returned kit making its way back to stores and this being checked off, the data is starting to show that non-compliance is now minimal. Further communication will be issued, and we will continue to monitor and assess the rate of returns.</p>
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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
<b>Meeting Date: 26 March 2024</b>						
7.1.9	<b>Internal Audit Progress Report 2023/24:</b> Committee request that Azets consider including satisfaction level information within the KPI descriptors section of the report.	Azets/ DJ	January 2025 (October 2024)		January 2025	<p><b>Updated (25/06/2024):</b> Meeting to be arranged between Audit &amp; Risk Manager and Azets to agree the approach to obtaining and reporting on feedback</p> <p><b>Update (29/10/2024):</b> Meeting held between Audit and Risk Manager and</p>

					<p>Azets. Discussion ongoing as to how to take this forward and agree approach.  <b>Complete (23/01/2025):</b> Current feedback questionnaires will be issued for the 2024/25 audits with discussions to be undertaken with the Services new audit providers on new KPI requirements for future reporting.</p>
<p>15.2.2</p>	<p><b>Anti-fraud/Whistleblowing Update:</b>                  SO'D agreed to review whether the Whistleblowing Policy was up to date and feedback</p>	<p>SO'D</p>	<p>January 2025                  (June 2024)</p>		<p><b>Update (25/06/2024):</b> The SFRS Whistleblowing Policy is due for formal review in 2026. However, a desktop review will be carried out to ensure that the policy wording remains fit for purpose in the context of the recent issues raised related to fraud.  <b>Update (29/10/2024):</b> The desktop review of the Whistleblowing Policy has not yet commenced due to competing priorities within the People Directorate. The completion date for this action has been extended until 31 March 2025.  <b>Further Update (29/10/2024):</b> Committee requested that the review be undertaken before the January ARAC meeting.  <b>Update (23/01/2025):</b> A desktop review of the Whistleblowing Policy commenced in Q3 to ensure this remains fit for purpose and take account of learnings from the recent fraud incidents. This will include refresher comms to ensure familiarisation of the revised Whistleblowing Policy and its purpose later in Q4. This will reflect the Whistleblowing Policy, the Safecall service and other complaints routes available to SFRS colleagues and clarify the distinctions between each.</p>

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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
<b>Meeting Date: 25 June 2024</b>						
9.1.23	<b>IA report on Partnerships:</b> Provide assurance that relationships as defined within the Community Justice Act are understood throughout the service.	MMcA	March 2025 (October 2024)			<p><b>Update (29/10/2024):</b> Work has commenced to provide a principle-based guidance document that clearly defines our responsibilities/expectations with regard to partnership working and the reporting of such work. It is anticipated that this document will be developed by 31 March 2025.</p> <p><b>Update (23/01/2025):</b> Work continues on the development of a principle-based guidance document that clearly defines our responsibilities/expectations with regard to partnership working. This document will include specific reference to the roles and responsibilities outlined within the Community Justice (Scotland) Act 2016. This work is running behind schedule as the Team's focus has been on the development of the SFRS Strategy 2025-28. It is anticipated, however, that a first draft of the partnership guidance document will be shared for feedback across the Service by March 2025.</p>

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
<b>Meeting Date: 29 October 2024</b>						
7.1.27	<b>Internal Audit Report on Environmental Management:</b> SO'D and NM would discuss and identify good reporting to	SO'D & NM	January 2025			<p><b>Update (23/01/2025):</b> We are working on agreeing the scope of items to include within the environmental update report.</p>

	Committee/Board around sources of environmental issues including funding.					Meeting with Head of Asset Management, Environment Manager and Board Member (Neil Mapes) to be arranged to progress this matter further.
7.2.3	<b>SFRS Progress Update/Management Response:</b> Recommendation 1.1 and 4.2 (Sickness Absence Management), clarity on the reason for the delay and whether there were any concerns regarding record keeping in the interim and what assurances could be provided. Further assurance to be provided on the anticipated improvements following the implementation of the new system. Update to be circulated via email.	LB	January 2025			<b>Update (23/01/2025):</b> Delays have been due to the inability at this stage to move to one single source for storage of absence data due to GDPR issues which are currently being worked through as part of a separate project. Meantime, specific actions have been progressed in Q3 2024/25 to address the outstanding requirements of Recommendations 1.1 and 4.2 of the Sickness Absence Management internal audit, with evidence being submitted to Azets in December in respect of these. Recording of absence data and records forms part of the Statement of Requirements for the PPFT and will be considered further within the Discovery Phase of reviewing the SG Oracle solution.
8.1	<b>Audit and Risk Assurance Committee Quarterly Performance Q1 2023/24:</b> To provide details on the number of FOI requests and actions following the review including improving performance to the next meeting.	MMcA	January 2025		January 2025	<b>Complete (23/01/2025):</b> report to be submitted to the 23 January 2025 meeting.
10.1.5	<b>Risk Report Update:</b> Further analysis of attrition rate data for OC staff and other staffing groups to be provided to the People Committee	LB	January 2025			<b>Update (23/01/2025):</b> Workforce Planning (WFP) have engaged with Operations Control (OC) to obtain the OC abstraction data, with a report to be compiled for People Committee on 6 March 2025 and will include the abstraction reasons and mitigating actions.

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<p><b>10.1.6</b></p>	<p><b>Risk Report Update:</b> Clarify of the starting point for target dates and colour coding of Action status within the Risk Update Report.</p>	<p>DJ</p>	<p>January 2025</p>		<p>January 2025</p>	<p><b>Complete (23/01/2025):</b> When a risk is identified the dashboard automatically identifies a start date. When the risk owner identifies a control action they identify when the control is due for completion and the system automatically identifies the action status, based upon the difference between these two dates. The action status for risk control actions is aligned to the agreed process for internal audit reporting.</p>
<p><b>10.2.8</b></p>	<p><b>Draft Risk Appetite Statements:</b> The Committee requested feedback on the embedding process within the next risk update report.</p>	<p>SO'D/ DJ</p>	<p>January 2025</p>		<p>January 2025</p>	<p><b>Complete (23/01/2025):</b> Information on the alignment between Directorate risks and risk appetite is contained within the new risk update report.</p>

## SCOTTISH FIRE AND RESCUE SERVICE

## Audit and Risk Assurance Committee



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FIRE AND RESCUE SERVICE  
Working together for a safer Scotland

Report No: C/ARAC/01-25

Agenda Item: 7.1

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE							
Meeting Date:	23 JANUARY 2025							
Report Title:	SFRS INTERNAL AUDIT PROGRESS REPORT 2024/25							
Report Classification:	For Scrutiny	<b>Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u></b>						
		<a href="#">A</a>	<a href="#">B</a>	<a href="#">C</a>	<a href="#">D</a>	<a href="#">E</a>	<a href="#">F</a>	<a href="#">G</a>
<b>1</b>	<b>Purpose</b>							
1.1	To provide a summary of progress in the delivery of the 2024/25 Internal Audit plan.							
<b>2</b>	<b>Background</b>							
2.1	This report is intended to enable the Audit and Risk Assurance Committee (ARAC) to consider the progress to date in the delivery of the audit plan for 2024/25.							
<b>3</b>	<b>Main Report/Detail</b>							
3.1	To provide confirmation of the progress made in relation to all audits contained within the 2024/25 agreed audit plan.							
<b>4</b>	<b>Recommendation</b>							
4.1	ARAC is scrutinise to note the content of the report.							
<b>5</b>	<b>Key Strategic Implications</b>							
5.1	<b>Risk</b>							
5.1.1	The internal audit programme forms part of the Service's Assurance Framework.							
5.2	<b>Financial</b>							
5.2.1	There are no direct implications associated with the report.							
5.3	<b>Environmental &amp; Sustainability</b>							
5.3.1	There are no direct implications associated with the report.							
5.4	<b>Workforce</b>							
5.4.1	There are no direct implications associated with the report.							
5.5	<b>Health &amp; Safety</b>							
5.5.1	There are no direct implications associated with the report.							
5.6	<b>Health &amp; Wellbeing</b>							
5.6.1	There are no direct implications associated with the report.							
5.7	<b>Training</b>							
5.7.1	There are no direct implications associated with the report.							

5.8	<b>Timing</b>	
5.8.1	The report notes progress in relation to audits to be undertaken in the 2024/25 financial year.	
5.9	<b>Performance</b>	
5.9.1	Internal audit is intended to support the service and where relevant identify areas where performance can be enhanced.	
5.10	<b>Communications &amp; Engagement</b>	
5.10.1	Individual reports are issued and agreed with management for each of the audit assignments contained within the annual plan and are presented separately to the Audit and Risk Assurance Committee throughout the year.	
5.11	<b>Legal</b>	
5.11.1	There are no direct implications associated with the report.	
5.12	<b>Information Governance</b>	
5.12.1	Collection or use of personal data has not been required in the preparation of the Progress Report. For this reason, a Data Protection Impact Assessment has not been required.	
5.13	<b>Equalities</b>	
5.13.1	For each audit assignment, relevant directors need to consider whether an Equality and Human Rights Impact Assessment is applicable.	
5.14	<b>Service Delivery</b>	
5.14.1	There are no direct implications associated with the report.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Sarah O'Donnell, Director of Finance and Contractual Services
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	Substantial/Reasonable/Limited/Insufficient
7.2	<b>Rationale:</b>	Azets are providing ARAC with an update on the progress of the audits within the IA plan for the year and identifying any specific recommendations for each audit completed.
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A: Internal Audit Progress Report	
<b>Prepared by:</b>		Jamie Fraser, Manager - Azets
<b>Sponsored by:</b>		Sarah O'Donnell, Director of Finance and Contractual Services
<b>Presented by:</b>		Gary Devlin, Partner - Azets
<b>Links to Strategy and Corporate Values</b>		
Working Together for a Safer Scotland		
<b>Governance Route for Report</b>		<b>Meeting Date</b>
<i>Audit and Risk Assurance Committee</i>		<i>23 January 2025</i>
		<b>Report Classification/ Comments</b>
		<i>For scrutiny</i>



# Scottish Fire and Rescue Service

## Internal Audit Progress Report

January 2025





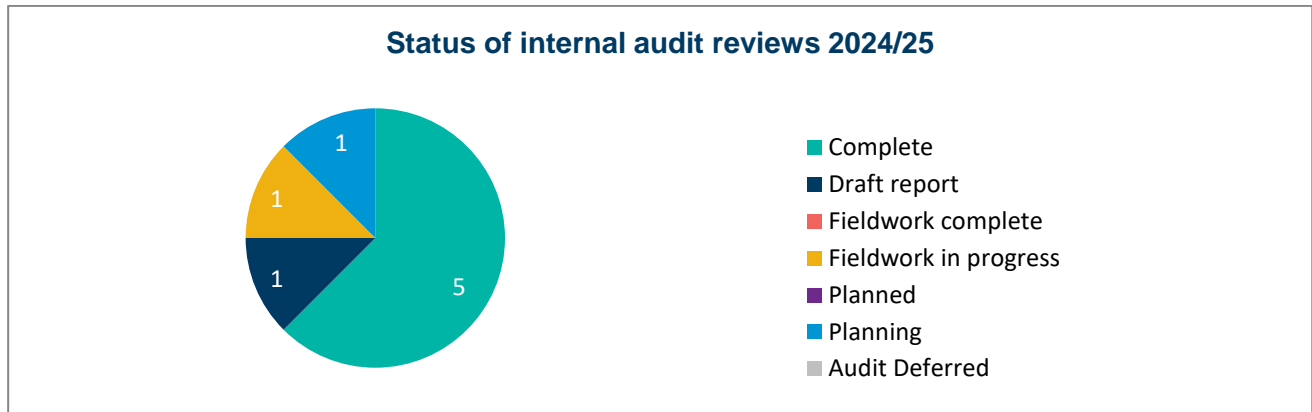
# Scottish Fire and Rescue Service

## Internal Audit Progress Report

Summary	1
2024/25 audit plan progress	2
KPI status	4
Internal Audit Client Briefing Note	5

# Summary

This paper provides the Audit and Risk Assurance Committee with a summary of activity in relation to the 2024/25 internal audit programme.



## Action for Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee is asked to note the contents of this report. We also invite any comments on the format or content of this report.

Gary Devlin, Audit Partner	<a href="mailto:gary.devlin@azets.co.uk">gary.devlin@azets.co.uk</a>	0131 473 3500
Gill Callaghan, Senior Manager	<a href="mailto:gillian.callaghan@azets.co.uk">gillian.callaghan@azets.co.uk</a>	0131 473 3500
Jamie Fraser, Manager	<a href="mailto:jamie.fraser@azets.co.uk">jamie.fraser@azets.co.uk</a>	0141 567 4500

# 2024/25 audit plan progress

Ref and Name of report	Days	Current status	Planned ARAC	Actual ARAC
C9. Anti-Fraud Arrangements	35	Draft Report	Jan 25 See note 2 below	
C10. Environmental Management	20	Complete	Jan 25	Oct 24
C11. Change Management	30	Fieldwork in progress	Mar 25	
E3. Cyber Security	25	Complete	Oct 24 See note 1 below	Jan 25
F1.1 Follow Up Q1	2.5	Complete	Jun 24	Jun 24
F1.2 Follow Up Q2	2.5	Complete	Oct 24	Oct 24
F1.3 Follow Up Q3	2.5	Complete	Jan 25	Jan 25
F1.4 Follow Up Q4	2.5	Planning	Mar 25	
G1. Annual report	n/a	n/a	Jun 24	

- 1) The Cyber Security audit was originally intended to be presented at the October 2024 ARAC meeting. However, this report has been delayed. In order to keep the audit plan on track and ensure an audit report was presented to the October 2024 ARAC meeting, we have brought forward the Environmental Management audit report as this was finalised earlier than planned. The report is subject to SLT approval at the meeting being held on 24 October 2024.
- 2) The Anti-Fraud Arrangements audit was originally intended to be presented at the January 2025 ARAC meeting. However, this report has been delayed. This is due to a delay in the commencement of the fieldwork of the audit and the receipt of evidence. Additionally, an element of the fieldwork involved a staff survey; however, there was a delay in obtaining contact information for our sample which resulted in us having select a second sample. The initial draft report was issued to management on 29 November 2024, with a revised version issued on 5 December 2024 following receipt of further information. A meeting was held with management on 17 December 2024 to discuss the content of the report with a view for us to make amendments before management responses would be provided.

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management

Key:	Description
Planning	The scope and/or timing of the audit has yet to be agreed with management
Audit deferred	Audit assignment deferred to following year

# KPI status

KPI description	Performance standard	Status	Comments
1. Actual v planned hours per audit	Audits completed within days approved by ARAC	GREEN	
2. Cost of service by grade	Allocation of time per grade as agreed with management and provided for approval prior to invoicing	GREEN	
3. Cost per audit	Costs per audit based on allocated staff undertaking audits	GREEN	
4. Completion of customer feedback on each audit demonstrating satisfactory performance	Risk and Audit Manager to hold post audit discussion with key contacts	GREEN	

## Key

<b>RED</b>	More than 15% away from target
<b>AMBER</b>	Within 15% of target
<b>GREEN</b>	Achieved

# Internal Audit Client Briefing Note

## Client Briefing: New Global Internal Audit Standards

December 2024

Earlier this year The Institute of Internal Auditors (IIA) published new Global Internal Audit Standards (GIAS). The Standards provide best practice guidance for internal audit professionals and the updated version introduces significant additions focused on continuing to improve the quality of internal audit services worldwide.

Amongst other changes, the Standards emphasise the importance of internal audit acting in the public interest and of delivering organisational value, highlighting internal audit's role in strengthening "the organisation's ability to create, protect and sustain value by providing risk-based, and objective assurance advice, insight and foresight."

### Additional focus areas in the new Standards include:

- Emphasis on the importance of the Board (or equivalent) and Senior Management's role in working with, supporting and championing the internal audit function.
- The importance of appropriate governance arrangements for the internal audit function to be effective.
- Updates to the internal audit mandate, vision and strategic plan.
- Greater emphasis on internal audit having a comprehensive understanding of organisational risks and on maintaining an ongoing risk assessment process.
- Enhanced requirement for root cause analysis.
- Additional focus on planning, tracking and measuring performance (e.g. efficiency and quality).
- More rigorous and structured internal audit reporting, evaluation of findings and effective communication.

There will also be new Topical Requirements and guidance to help internal audit functions on key risk areas. These include:

Cybersecurity, Information Technology, Governance, Privacy Risk Management, Sustainability: Environment, Social & Governance (ESG), Fraud Risk Management, Performance Audits and Third -Party Management.



## Our progress in implementing the new Standards

To support the implementation of the new Standards our Assurance Innovation Group (AIG) established an action plan and timetable to achieve compliance. This included performing a gap analysis, updating our methodology and training our staff in the new requirements, all of which have occurred.

### UK Public Sector

The GIAS will supersede the current Public Sector Internal Audit Standards (PSIAS). The UK Public Sector Internal Audit Standards Advisory Board (IASAB) has carried out a review of the new Standards with a view to identifying and producing any sector-specific interpretations or other material needed to make them suitable for UK Public Sector use.

An application note was issued earlier this month and we are currently incorporating further updates into our methodology to address these requirements.

The adoption date for Public Sector bodies is 1 April 2025.

As such we are anticipating full adoption of the new GIAS for our work at all public sector clients from April 2025.

If you have any questions, please contact your Internal Audit Team.

The Standards can be found here: [globalinternalauditstandards\\_2024january9\\_printable.pdf \(theiia.org\)](https://www.theiia.org/globalinternalauditstandards_2024january9_printable.pdf)

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## SCOTTISH FIRE AND RESCUE SERVICE

## Audit and Risk Assurance Committee



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Report No: C/ARAC/02-25

Agenda Item: 7.2

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE							
Meeting Date:	23 JANUARY 2025							
Report Title:	SFRS PROGRESS UPDATE/MANAGEMENT RESPONSE							
Report Classification:	For Scrutiny	<b>Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u></b>						
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
<b>1</b>	<b>Purpose</b>							
1.1	To provide Audit and Risk Assurance Committee (ARAC) with the current status of recommendations raised by Internal Audit.							
<b>2</b>	<b>Background</b>							
2.1	This report maintains the previous format for updates with the addition of comments on the current status from Azets.							
<b>3</b>	<b>Main Report/Detail</b>							
3.1	37 actions remain outstanding with the oldest related to audits carried out in 2022/23. Internal Audit are working with management to assess progress and to consider the extent to which recommendations remain valid.							
<b>4</b>	<b>Recommendation</b>							
4.1	ARAC is asked to note the content of the report and consider the timelines noted for outstanding recommendations.							
<b>5</b>	<b>Key Strategic Implications</b>							
5.1	<b>Risk</b>							
5.1.1	The internal audit programme forms part of the Service's Assurance Framework.							
5.2	<b>Financial</b>							
5.2.1	There are no direct implications associated with the report.							
5.3	<b>Environmental &amp; Sustainability</b>							
5.3.1	There are no direct implications associated with the report.							
5.4	<b>Workforce</b>							
5.4.1	There are no direct implications associated with the report.							
5.5	<b>Health &amp; Safety</b>							
5.5.1	There are no direct implications associated with the report.							
5.6	<b>Health &amp; Wellbeing</b>							
5.6.1	There are no direct implications associated with the report.							

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5.7 5.7.1	<b>Training</b> There are no direct implications associated with the report.	
5.8 5.8.1	<b>Timing</b> The report notes progress made in implementing outstanding audit actions from 2022/23 - 2023/24.	
5.9 5.9.1	<b>Performance</b> Internal audit is intended to support the service and where relevant identify areas where performance can be enhanced.	
5.10 5.10.1	<b>Communications &amp; Engagement</b> Meetings have taken place with management to discuss the implementation of agreed audit actions and to view evidence confirming work in progress and completed actions.	
5.11 5.11.1	<b>Legal</b> There are no direct implications associated with the report.	
5.12 5.12.1	<b>Information Governance</b> Collection or use of personal data has not been required in the preparation of the Follow Up Progress Report. For this reason, a Data Protection Impact Assessment has not been required.	
5.13 5.13.1	<b>Equalities</b> For each recommendation contained within the Follow Up Progress Report, relevant directors need to consider whether an Equality and Human Rights Impact Assessment is applicable.	
5.14 5.14.1	<b>Service Delivery</b> There are no direct implications associated with the report.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Sarah O'Donnell, Director of Finance and Contractual Services
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	<del>Substantial/Reasonable/Limited/Insufficient</del>
7.2	<b>Rationale:</b>	Azets have reviewed the follow up work completed by audit action owners and are providing their view on the work done to date and evidence provided to support closure of any actions .
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A: Progress update on Internal Audit Recommendations Quarter 3 2024/25	
<b>Prepared by:</b> Jamie Fraser, Manager - Azets		
<b>Sponsored by:</b> Sarah O'Donnell, Director of Finance and Contractual Services		
<b>Presented by:</b> Gary Devlin, Partner - Azets		
<b>Links to Strategy and Corporate Values</b>		
Working Together for a Safer Scotland		
<b>Governance Route for Report</b>		<b>Meeting Date</b>
<i>Audit and Risk Assurance Committee</i>		<i>23 January 2025</i>
		<b>Report Classification/ Comments</b>
		<i>For scrutiny</i>

## Appendix A – Progress update on Internal Audit Recommendations (Quarter 3 2024/25)

### 1. Background

In accordance with the Internal Audit Plan 2024/25, we undertake Follow Up reviews on a quarterly basis. The purpose of the Follow Up reviews is to ascertain the progress made in implementing agreed actions arising from internal audit assignments. The following spreadsheet sets out the original recommendations which remain outstanding along with action due dates and an update on progress made in implementing the recommendations to date.

### 2. Summary of findings

We have made the following observations regarding the Quarter 2 Follow Up review:

- Seven actions have been added since the previous Quarter.
- For Quarter 3, sufficient evidence has been provided to close eight actions which are as follows:
- 

Year	Audit Assignment	Rec Ref	Subject of Recommendation	Grade
2022-23	Revenue and Funding Maximisation	1.3a	Funding, Revenue Opportunity Identification and Maximisation External Funding Maximisation	3
2022-23	Revenue and Funding Maximisation	3.1	Funding and Revenue Generation Scrutiny Group	3
2022-23	Sickness Absence Management	1.1	Compliance over Policy and Procedures	3
2022-23	Sickness Absence Management	4.2	Trigger absence Monitoring	2
2023-24	Equality, Diversity & Inclusion	4.1	Central record of Equality and Human Rights Impact Assessments	2
2023-24	Equality, Diversity & Inclusion	5.1.1	Action Plan Monitoring	2
2023-24	Capital Investment Strategy	4.1	Evidence of prioritisation in the event of slippage	2
2023-24	Risk Assurance Advisory Review	1.4	Risk Management Framework - Risk appetite statement	3

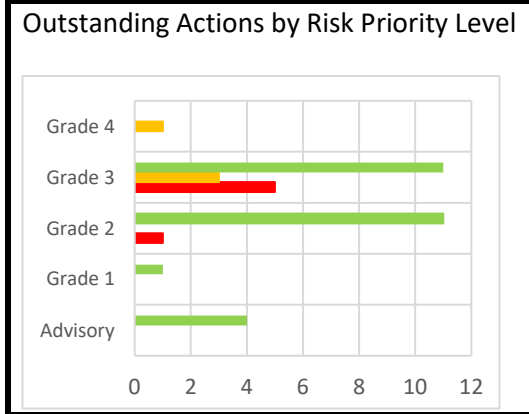
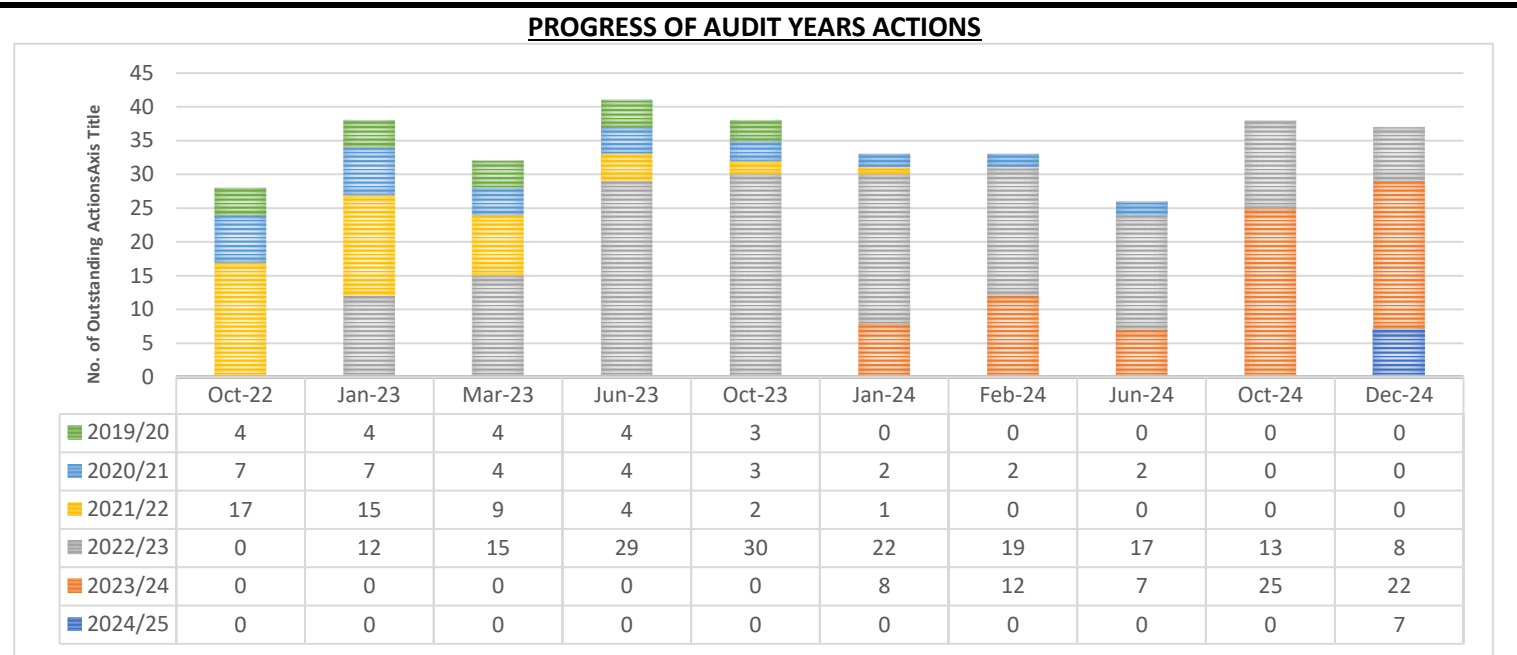
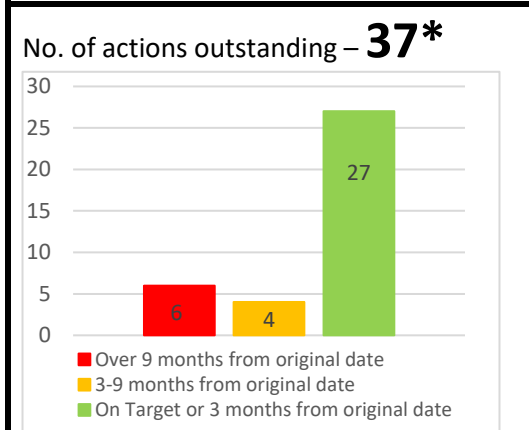
STATUS KEY	
GREEN	On Target to complete within agreed due date or within 3 months of original due date.
AMBER	Delay from original due date of between 3 to 9 months
RED	Delay of over 9 months or no evidence of progress

## Dashboard – data as at 31<sup>st</sup> December 2024

\*Budgetary Control Rec No. 4.2.1 & 4.2.2 are classed as 1 recommendation & would not be closed until both parts are classed as complete. Partnership Working 2.1.1 & 2.1.2 are classed as 1 recommendation & would not be closed until both parts are classed as complete.

No. of actions complete past 12 months  
**29**

No. of Actions closed since last ARAC meeting  
**8**



### RED STATUS ACTIONS – by months past original due date

No Months past original date (as at 31.12.2024)	AUDIT YEAR	AUDIT REVIEW	Action No.	Action Priority	Original Action Due	Revised Date	% Complete
21	2022/23	Revenue & Funding Maximisation	2.1	GRADE 3	31.12.2023	31.03.2025	65%
21	2022/23	Post Pandemic Review	1.1	GRADE 3	01.04.2023	31.10.2024	90%
18	2022/23	Revenue & Funding Maximisation	4.1	GRADE 2	30.06.2023	31.03.2025	15%
13	2023/24	Budgetary Control	4.2.1*	GRADE 3	01.12.2023	31.03.2025	90%
13	2023/24	Budgetary Control	4.2.2*	GRADE 3	30.11.2023	31.03.2025	90%
13	2023/24	Budgetary Control	4.1.1*	GRADE 3	01.12.2023	31.03.2025	95%
12	2022/23	Post Pandemic Review	2.2	GRADE 3	31.12.2023	31.12.2024	75%

2022/23	Post Pandemic Review		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
					0	2	0	0	0	2	0	0	0	0	0	0
Rec No. <b>1.1</b>	<b>RISK</b>	There is a risk that BCPs are inadequate as a result of failure to update BCPs post pandemic, leading to inability to be able to respond effectively to a future pandemic or similar adverse incident resulting in failure to operate services, financial loss and/or reputational damage.														
	<u>Update Directorate Business Continuity Plans</u> A Business Continuity Framework should be developed to allow events that impact the organisation as a whole to be responded to and managed effectively. As part of this, directorate BCPs should be reviewed to access how they will interact and contribute to the overarching framework. In addition, all Business Continuity planning activity should be reviewed and updated to factor in learning from the pandemic, e.g. inability to divert working to another site, mass illness of staff impacting operations etc...			Report Agreed Date	4th Agreed Revised Date	Priority	% Complete	Status								
	Responsible Owner Agreed Response <b>Head of Governance, Strategy &amp; Performance</b>	<i>The Reset and Renew Review of BCP was accepted by SFRS Good Governance Board in June 2022. This contained specific recommendations included a more developed corporate approach to Business Continuity and the review and sharing of all plans across the service. All the recommendations contained within the review report were accepted. Responsibility for MCP has moved to SPCC as of September 2022 and this action will be coordinated by the Head of Governance, Strategy and Performance.</i>		01 April 2023	31 Dec 2024	Grade 3	90%	RED								
Progress to date (Update provided 07/11/24)		Internal review of BCP during the Covid-19 pandemic completed as referenced by the audit. Initial planning undertaken and supporting business cases presented to SLT. Early engagement taken place with key internal stakeholders and external partners for benchmarking. Engagement with internal operations department to agree key milestones. Participation in exercise 'Hornet Morris 3' and internal debriefing completed with further recommendations identified. Review of BC plans for support functions undertaken in conjunction with civil contingencies officers. Review of Corporate Governance BCP completed, including standardisation of BCP template/recording. Arrangements are in place specifically in relation to potential industrial action. New BCP Policy moving to consultation in Q3/Q4. BCP Policy consultation is complete. All departments provided updated BC Plans during 2024 on the old template.														
Outstanding actions to close the recommendation		All BCP Plans now needs to be updated using new framework and template. This has been actioned but deadline for completion has been extended until December.														
Azets Comments		Awaiting evidence of updated BCP plans using new framework and template in order to close this action.														
Rec No. <b>2.2</b>	<b>RISK</b>	There still appears to be a risk of uncertainty amongst staff who are able to work remotely as o the future of working arrangements at SFRS. Moreover, offices and equipment may be under-utilised leading to inefficient use of resources.														
	<u>Hybrid Working Arrangements</u> A decision should be made regarding the Service's stance on the requirement for staff to return to working in the office and the frequency of office working, if required. Once made, this should be communicated to staff at the earliest opportunity and monitored by management. Following this, a review should be undertaken of office and equipment utilisation to ensure offices and equipment are being used effectively and efficiently.			Report Agreed Date	3rd Agreed Revised Date	Priority	% Complete	Status								
	Responsible Owner Agreed Response	<i>Further management engagement sessions have taken place via the Workplace Subgroup to access the impact of the Agile Working Framework and identify opportunities for</i>		31 December 2023	31 December 2024	Grade 3	75%	RED								

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	<b>Director of Finance &amp; Contractual Services</b> (Formerly Acting Director of Asset Management)	<i>improvement. The findings and recommendations from this review will be shared with the Strategic Leadership Team</i> <i>2.2 As the Agile Framework and the Service's approach to hybrid working embeds and matures, use of space and equipment will be kept under review to ensure optimum usage. The Service will continue to explore opportunities to streamline use of its property portfolio, for example through collaboration and colocation with partner agencies.</i>					
<b>Progress to date</b> (Update provided 05/11/24)		The Asset Management Department will continue to explore opportunities to streamline use of its property portfolio, for example through the Shared Services Estates Collaboration group. A paper was presented to the Board on 30 <sup>th</sup> March 2023 with a recommendation to declare the West SDA office block in Hamilton as surplus and offer this site to other public sector bodies as per the guidelines contained within the Scottish Public Finance Manual. Only the Occupational Health team are now in the Hamilton offices, with alterations to their future location at the Modular Building in progress. The desk booking system for Cambuslang HQ now in operation with Central Admin taking over administration of the system. A download of numbers of staff operating from all corporate offices has been collated to help inform the Office Accommodation Review in conjunction with Space Solutions who were appointed to bring an outside perspective on space utilisation and opportunities for space sharing.					
<b>Outstanding actions to close the recommendation</b>		Findings and recommendations from the Agile Working Framework review, once known, will be used to ensure offices are being used effectively and efficiently. In order to ensure that the remainder of SFRS office accommodation estate is being best utilised, the Asset Management Department have been asked to undertake an office accommodation review, this will report back later in 2024. A number of site visits have been carried out together with a draft Office Accommodation Review with the completed document due by the end of the year.					
<b>Azets Comments</b>		Awaiting evidence of outcome of office accommodation review to determine whether accommodation is being utilised effectively in order to close action.					

2022-23	Corporate Performance Management		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented				
					4	3	2	1	4	3	2	1	4	3	2	1	
			4	75%	0	0	1	0	0	1	0	0	0	0	0	0	
Rec No. <b>3.1</b>	<b>RISK</b>	There is a risk that decisions are made based on incorrect or incomplete data, due to lack of processes in place to gather and review information related to KPIs, which could lead to financial loss and/or reputational damage.															
	<u>Data Accuracy and Quality</u> Management need to ensure that a strong focus is placed on ensuring the quality and accuracy of performance data which is being produced and reported upon. This includes the following: 1. Looking at ways to improve the quality of the data produced by focussing on the integration of management information systems and the automatic production of performance data, whilst at the same time endeavouring to minimise the use of spreadsheets and manual intervention in the process. 2. Ensuring data is quality assured and validated to supporting information prior to being reported. Management should ensure that sufficient resources are in place to perform this important task.			Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Head of Governance, Strategy &amp; Performance</b>	<ol style="list-style-type: none"> <li>SFRS is establishing new data governance and quality management arrangements through the Data Governance Group. Integration or pipelining of SFRS systems to enable both greater automation and minimising of manual data processing has been identified as a priority. Requirements have been detailed, prioritised and submitted to ICT to be progressed throughout 2023.</li> <li>SFRS will establish a central capability within the BI team to manage data quality and will put in place data quality action plans for key data sources.</li> </ol>		30 April 2024	31 July 2025	Grade 3	70%	AMBER									
Progress to date (Update provided 07/11/24)			<ul style="list-style-type: none"> <li>- Data Governance Group established.</li> <li>- OSR Standards adopted.</li> <li>- Systems pipelining and connectivity identified and prioritised.</li> <li>- Design of reporting product between BI and Data Services and all SFRS directorates is on-going.</li> <li>- SFRS Data literacy Conference held in May 2023.</li> </ul>														
Outstanding actions to close the recommendation			<ul style="list-style-type: none"> <li>- Work to progress the Office for Statistical Regulations (OSR) Standards as part of data quality work but is on hold due to lack of resources.</li> <li>- Pipeline of SFRS systems providing direct access to the Business Intelligence function by ICT is ongoing – it has not been prioritised.</li> <li>- Business Case submitted for dedicated Data Quality role within the service – approved in principle during January 2023 but no resources provided to create post</li> <li>- The creation of departmental data quality improvement plans is a priority action. Business case will be resubmitted to support this action.</li> </ul>														
Azets Comments			Awaiting evidence of the implementation of tasks stated above in order to class action as closed.														

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2022-23	Personal Protection Equipment		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
			6	83%	0	0	3	2	0	1	0	0	0	0	0	0
Rec No. <b>5.1</b>	<b>RISK</b>	There is a risk that the lack of a documented procedure and enforcement of such leads to PPE failing to be returned, creating a security risk as well as financial loss.														
	Retrieval of PPE Management should continue to explore options to incentivise leavers to return their PPE and seek legal advice on options available prior to agreeing approach. The agreed process should be set out within a procedure document which defines roles and responsibilities, and timescales for the return of PPE and clearly sets out the consequences of not returning PPE. This should be widely circulated to all relevant persons.		Report Agreed Date	2 <sup>nd</sup> Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Scottish Equipment Manager/People</b>	<i>Asset Management have commenced work, in conjunction with POD and Service Delivery colleagues on a procedure which defines roles, responsibilities and timescales for the return of PPE. The procedure will include a methodology for the monitoring of items that have and have not been returned. This procedure will be incorporated within a SFRS Leavers process, which will be prepared by the POD Directorate.</i>	31 March 2024	31 Dec 2024	Grade 3	80%	AMBER									
	Progress to date (Update provided 13/12/24)	People Directorate are reviewing the existing Exit Interview Policy this financial year, which will become a guidance note in future. In the meantime, the People Services Team have received an updated Leavers Kit Return List from Asset Management, which is issued to staff upon receipt of receipt of resignation/retiral. Correspondence issued to staff from People Services emphasises the actions required by both staff and line managers to ensure safe return of kit.														
Outstanding actions to close the recommendation	Ext interview questionnaire now includes response re return of PPE. Leavers return list for ICT and Kit return in use and issued to leavers. Resignation/retiral letters also include "return of SFRS property" text. Stores Team check return of kit against leavers list and Equipment Return List form. POD to prepare revised guidance note to replace existing policy as per Policy Review Report of 16/11/23. Work by People ongoing in preparing Guidance Note															
Azets Comments	Awaiting evidence of revised guidance note to ensure leavers return of their kit in order to close action.															



2022-23	Revenue & Funding Maximisation		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented				
					4	3	2	1	4	3	2	1	4	3	2	1	
			8	75%	0	2	4	0	0	1	1	0	0	0	0	0	
Rec No. 2.1	<b>RISK</b>	There is a risk that funds cannot be actively monitored in line with any specific requirements for monitoring and reporting, they cannot be assessed on an ongoing basis as to whether they meet the conditions and they cannot be reviewed post completion to see if the defined objectives have been met and that the funds have been maximised.															
	<u>External Funding Documentation</u> An exercise should be undertaken to identify which external funds have the applications and grant conditions on file. For those funds that do not have the documentation on files a re-engagement should be done to define the purpose, scope, objectives, conditions and monitoring arrangements for the existing funding projects. Further for all new external funding there should be a centralised shared file location where the funding documentation is saved. A specific staff member from each region should be assigned to centrally oversea record keeping and ensure that all funds have the required documentation on file.			Report Agreed Date	5th Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b> (formerly Acting Head of Finance & Procurement)	<i>SFRS will review current external funding and seek appropriate documentation to support. In addition, a central repository for grants that include the applications and conditions will be created.</i>		31 March 2023	31 March 25	Grade 3	65%	RED									
Progress to date (Update provided 07/11/24)	In conjunction with actions 1.3a and 1.3b this will complement the process of centralisation and will allow for a clearer oversight of funding documentation and in turn funding opportunities. Centralised process and repository have now been determined and evidence to be provided – Extension to date required to support timing of evidence to be provided to and reviewed by Azets																
Outstanding actions to close the recommendation	Further work is ongoing to review existing funding projects to ensure all documentation has been capture & re-engage if needed. This action has been delayed due to capacity issues and the key staff member resigning from the Service. Role replacement will start in the new year and this will be a priority task for this individual on entering the Service. Deadline extension requested to allow individual to commence employment.																
Azets Comments	Awaiting evidence of applications and grant conditions being retained on file centrally and/or re-engagement having taken place to agree details of the funding in order to close the action.																
Rec No. 4.1	<b>RISK</b>	If there is no formal evaluation framework in place to evaluate the effectiveness of funding and revenue generating activities out with the P&P directorate, there is a risk that funds may not have met the defined objectives and opportunities for maximising fund usage and revenue generation. If this is not identified in an evaluation process, then missed opportunities for fund usage and revenue generation could occur and amount to a potential loss of revenue.															
	<u>Evaluation Framework</u> The evaluation framework should be expanded to other external funding areas not currently covered to improve consistency of approach and to ensure that lessons learned are captured and fed into planning for the use of future external funding.			Report Agreed Date	3rd Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b> (formerly Acting Head of Finance & Procurement)	<i>The Service will expand the evaluation approach used by P&amp;P to cover all external funding opportunities.</i>		30 June 2023	31 March 2025	Grade 2	15%	RED									
Progress to date (Update provided 07/11/24)	Initial discussions have been ongoing around a process to accommodate this however further work will be completed post the review of policy and procedures and centralisation of external funding initiatives – this will allow the whole process to be joined, understood and compliment the organisational aims and objectives																
Outstanding actions to close the recommendation	Delays of progress due to other priority commitments, ie, Year end and subsequent resignations from Service – as per 2.1 this will be picked up as a priority action with new individual commencing employment.																
Azets Comments	Awaiting evidence of evaluation framework being extended to areas outwith P&P in order to close action.																

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2022-23	Training	Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented				
		6	67%	4	3	2	1	4	3	2	1	4	3	2	1	
Rec No. <b>3.1</b>	<b>RISK</b>	<b>There is a risk that SFRS is not achieving best value for money as there has been limited consideration of training delivery options with all training currently delivered in-house.</b>														
	<u>Cost Efficiency</u>	As well as considering savings on in-house training delivered, management should undertake a cost/benefit evaluation to access if better value could be sought by using external training providers for at least some elements of mandatory training, e.g. casualty care. This evaluation should be reviewed on a periodic basis to ensure best value continues to be achieved.					Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status					
	Responsible Owner Agreed Response <b>AC Training Delivery</b>	Training will, as part of its continuous improvement and through its governance processes, consider the outsourcing of training delivery to ensure best value is achieved and that it is reviewed as necessary.					01 April 2024	31 Dec 2024	Grade 3	95%	AMBER					
Progress to date (Update provided 13/12/24)		A further draft version has been presented to our Training FMT workshop in Oct'24 followed by continued staff engagement across our entire Training Instructor cadre. A programme of engagement with LSO Service Delivery Areas is currently underway by the Group Commander leads through Nov'24 with a final draft being presented to the Training, Safety & Assurance Directorate Management team in Dec'24 for approval. Once approved, this will be formally communicated into the new year and made available through our Service wide, Learning Content Management System (LCMS) for all to readily access. Our Training Framework(s) will also then be placed as an item on our Continuous Improvement Programme as this will continue to be a live document which will ensure the alignment to our National Training Standards, incorporating and building from our stakeholder feedback process to ensure it provides the information and support needed for end users. Continuing to work with procurement business partners (through a current change in internal management) to further develop our draft Commodity strategy for SFRS, linked to external training provision and to ensure that best value is achieved going forward.														
Outstanding actions to close the recommendation		Production of our Training Delivery Framework for SFRS. Production of our draft Commodity Strategy for the Training Function to support best value across the procurement supplier base and sourcing strategies in relation to external training. Meeting arranged with Azets 09/01/2025 to review audit action and work completed														
Azets Comments		Meeting arranged for 09/01/2025 to discuss actions and review evidence of Training Delivery Framework to demonstrate VFM, consideration of External Training Provision and approval of Commodity Strategy.														
Rec No. <b>4.1</b>	<b>RISK</b>	<b>There is a risk that firefighters are not adequately trained to perform in their role as they are not compliant with the TfOC or National Training Programme completion rates and are allowed to remain on active duty. In the event of serious harm or injury this could have operational and legal consequences leading to reputational and financial loss.</b>														
	<u>Compliance Reporting</u>	During the refresh of the Training Needs Analysis, roles and responsibilities for generating compliance reports and enforcing compliance are agreed and clearly set out. Where compliance with mandatory training is below the target of 95%, SFRS should provide explanations for this and develop action plans with assigned action owners and timescales to improve completion rates. In addition, competency should be assessed more formally on a frequent basis, with management devising appropriate methods for performing this assessment and providing clear guidance on the action to take should a firefighter be deemed to be not competent. Guidance should also be devised in respect of the process to be followed should an operational firefighter's refresher training not be fully up to date. The Training Function should also review reporting on compliance rates to ensure that if a firefighter has completed mandatory training, it is reported as compliant regardless of any subsequent change in position or location.					Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status					
	Responsible Owner Agreed Response <b>AC Training Delivery</b>	Training will develop a Skills Maintenance Framework that will clearly set out what is required within each skill set to ensure compliance. This will detail how skills will be assessed and what action will be taken should any personnel be deemed to be not yet competent or are out with their refresher training current periods.					01 April 2024	31 Dec 2024	Grade 4	95%	AMBER					

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<b>Progress to date</b> (Update provided 13/12/24)	A further draft version has been presented to our Training FMT workshop in Oct'24 followed by continued staff engagement across our entire Training Instructor cadre. A programme of engagement with LSO Service Delivery Areas is currently underway by the Group Commander leads through Nov'24 with a final draft being presented to the Training, Safety & Assurance Directorate Management team in Dec'24 for approval. Once approved, this will be formally communicated into the new year and made available through our Service wide, Learning Content Management System (LCMS) for all to readily access. Our Training Framework(s) will also then be placed as an item on our Continuous Improvement Programme as this will continue to be a live document which will ensure the alignment to our National Training Standards, incorporating and building from our stakeholder feedback process to ensure it provides the information and support needed for end users.
<b>Outstanding actions to close the recommendation</b>	Production of our Skills Maintenance Framework for SFRS. Meeting arranged with Azets 09/01/2025 to review audit action and work completed
<b>Azets Comments</b>	Meeting arranged for 09/01/2025 to discuss and review evidence of completed Skills Maintenance Framework and its application in order to close this action.

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2023-24	<b>Budgetary Control</b> *4.2 is classed as 1 recommendation		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
					0	0	1	1	0	2	0	0	0	0	0	0
Rec No. <b>4.1</b>	<b>RISK</b>	There is a risk that, due to the lack of clarity over the circumstances where a business case is required, decisions may be made in relation to significant spends without sufficient information upon which to base them, leading to potential significant overspends and resulting in financial sustainability not being achieved														
	<b>Business Case Process</b>	The monetary value which determines when a business case is required and which type needs to be clearly defined, in order to promote clarity and ensure high value spends and business altering projects are subject to the correct level of scrutiny and approval.					Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status					
	Responsible Owner Agreed Response <b>Decision Support Manager</b>	<i>The business cases process will be updated to set out the financial parameters that dictate when a business case should be prepared and which level of business case is required.</i>					01 December 2023	31 March 2025	Grade 3	95%	RED					
Progress to date (Update provided 07/11/24)		Drafting of the updated Business Case process is well underway within the Portfolio Office and as part of this work the stewardship of future Business Cases will be determined. On completion and approval of the process through governance, full evidence will be provided to Azets.														
Outstanding actions to close the recommendation		Work ongoing with Portfolio Office to finalise full BC process documentation and to provide full evidence to Azets .														
Azets Comments		Awaiting evidence of BC process documentation in order to close this action.														
Rec No. <b>4.2*</b>	<b>RISK</b>	There is a risk that the process for business cases is not always followed consistently and decisions are not adequately informed or evidenced. This could lead to an inability to evidence that expenditure is being committed consistently with procurement and value for money principles applied, resulting in expenditure being committed that may be detrimental to the Service's financial health.														
		SFRS needs to ensure that all relevant steps required for processing business cases are completed and fully documented including following the agreed governance route. In addition, it needs be made clear as to who is responsible for overseeing the business case process and ensuring compliance with internal procedures.					Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status					
	<u>Action No. 1</u> Responsible Owner Agreed Response <b>Decision Support Manager</b>	<i>A corporate communication will be issued to reiterate the need for business cases to be completed in full. And offering training to anyone completing business cases</i>					01 December 2023	31 March 2025	Grade 3	90%	RED					
<u>Action No. 2</u> Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b>	<i>A review of where best, within the Service, the stewardship of the business case process sits will be undertaken and the business case process will be updated accordingly.</i>					30 November 2023	31 March 2025	90%		RED						
<b>Action 1</b>																
Progress to date (Update provided 07/11/24)		Stewardship of Business Cases being reviewed as part of task at 4.1. As part of the development of the full Business Case process an appropriate communication will be issued once a process is due to be implemented and full instructions included in this communication. Request of date to move to March 25 to align with full Business Case process and ownership.														
Outstanding actions to close the recommendation		Evidence now to be provided to Azets on Approved Framework and also Comms issued.														

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<u>Action 2</u> Progress to date (Update provided 07/11/24)	Stewardship of Business Cases being reviewed as part of task at 4.1 and agreed stewardship is being considered as part of this task. Once completed full evidence will be provided to Azets
Outstanding actions to close the recommendation	Evidence now to be provided to Azets on Approved Framework and also Comms issued.
Azets Comments	As per 4.1 above.

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2023-24	<b>Equality, Diversity &amp; Inclusion</b> *2.1 & 5.1 are classed as one recommendation		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
			5	80%	0	0	4	0	0	0	1	0	0	0	0	0
Rec No. <b>1.2</b>	<b>RISK</b>	The Equality and Diversity Charter may become outdated and obsolete if it is not subject to periodic review to ensure it remains fit for purpose.														
	<b>Review of Equality and Diversity Charter</b>		SFRS should ensure the Equality and Diversity Charter is subject to periodic review and that this is evidenced by ensuring appropriate version control is recorded on the document. Should any updates be required if there are any changes in Scottish Regulations for Mainstreaming Equality, these should be made in a timely manner.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status							
	Responsible Owner Agreed Response <b>EDI Manager</b>	Review as required the Equality and Diversity Charter to ensure this remains up-to-date and relevant, taking account of the outcomes of the review of the Scottish Regulations for Mainstreaming Equality. This should include appropriate version control.	31 March 2025	n/a	Grade 2	0%	GREEN									
Progress to date (update provided 12/11/24)		This item will commence in Q3 2024/2025 following receipt of further information regarding renewal of the Public Sector Equality Duty.														
Outstanding actions to close the recommendation		Review of Charter following receipt of changes to PSED regulations and introduction of version control onto the document.														
Azets Comments		Awaiting updated Equality and Diversity Charter which includes version control in order to close action.														

2023-24	Contract Management		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
			14	14%	0	0	2	0	0	8	4	0	0	0	0	0
Rec No. <b>1.1</b>	<b>RISK</b>	There is a risk of staff being unaware of the current protocols for monitoring contracts in the absence of up-to-date and comprehensive documented procedures leading to an inconsistent and outdated approach to contract management resulting in poor supplier performance and financial and reputational loss.														
	<b>Outdated Procurement Practice Note</b> The Procurement Practice Note No.19 needs to be updated and approved as soon as practicable and be subject to periodic review going forward to ensure that it provides current and comprehensive coverage of the overall process and also reflects good practices in operation. This will assist in ensuring that a consistent approach is adopted for contract management throughout SFRS. Management also need to ensure that the Standing Orders for the Regulation of Contracts are also reviewed in a timely manner.		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Management will progress a review and update of the Procurement Practice note and the Standing Orders for the Regulation of Contracts. These will be agreed through SFRS governance routes.	31 December 2024	31 March 2025	Grade 3	20%	GREEN									
Progress to date (update provided 18/11/24)		Review of PPN and Standing Orders is currently underway														
Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.														
Azets Comments		Awaiting evidence of updated PPN and Standing Orders in order to consider closing this action.														
Rec No. <b>1.2</b>	<b>RISK</b>	Assessment of the degree of risk associated with a contract is a key element of the contract management process as the type and frequency of monitoring including the level of resources allocated to the management of a contract is dependent on whether the contract is deemed to be high, medium or low risk. Failure to clearly define how risk is assessed in relation to contracts increases the likelihood of an incorrect risk assessment which could lead to inadequate and/or disproportionate contract management, resources not being used efficiently and effectively and subsequent poor supplier performance and financial loss														
	<b>Risk Assessment</b> When updating the Procurement Practice Note, management should also review the definitions of risk in order to provide clearer guidance for staff on the level of risk assigned to contracts.		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Management will review the definition of risk as part of the review and update of the Procurement Practice note to ensure clearer guidance is provided on the level of risk assigned to contracts.	31 December 2024	31 March 2025	Grade 3	20%	GREEN									
Progress to date (update provided 18/11/24)		Review of PPN and Standing Orders is currently underway														
Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.														
Azets Comments		Awaiting evidence of updated PPN and Standing Orders in order to consider closing this action.														

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Rec No. <b>2.1</b>	<b>RISK</b>	<b>Failure to keep a formal record of contract management meetings could lead to an increased risk of misunderstandings between SFRS and suppliers which could result in agreed actions not being carried out and potential conflicts between the two parties.</b>					
	<b>Minutes of meetings not formally documented</b>		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	Minutes of formal contract management meetings should be recorded and shared with supplier to ensure transparency and accountability.						
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Management will implement a process for recording of Contract Management Meetings and store within a centralised repository accessible by relevant individuals. Processes will be updated to ensure all minutes are shared formally with suppliers.	31 December 2024	31 March 2025	Grade 2	10%	<b>GREEN</b>
Progress to date (update provided 18/11/24)		Process of contract management recording being reviewed and updated – engagement with all relevant stakeholders will follow					
Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.					
Azets Comments		Awaiting evidence of process for recording Contract Management meetings and storing them centrally in order to consider closing this action.					
Rec No. <b>2.2</b>	<b>RISK</b>	<b>There is a risk that contract managers may not adequately monitor the services being delivered under the contract in the absence of a method for formally determining and documenting the way in which the contract will be monitored. This could potentially compromise the quality and effectiveness of the contract management process.</b>					
	<b>Monitoring mechanisms not formally documented</b>		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	Management should ensure that the way in which the services/goods provided under the contract will be monitored are determined and documented from the outset. This should encompass defined roles, responsibilities, monitoring type and intervals, quality criteria etc. for each contract to ensure comprehensive oversight and adherence to contractual obligations throughout the contract lifecycle						
	Responsible Owner Agreed Response <b>Procurement Manager</b>	As part of the review of the PPN, management will ensure robust guidance and templates are implemented to ensure education provided to contract managers, enabling them to address the contract arrangements and the documentation required.	31 December 2024	31 March 2025	Grade 3	20%	<b>GREEN</b>
Progress to date (update provided 18/11/24)		Review of PPN on-going					
Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.					
Azets Comments		Awaiting evidence of updated PPN in order to consider closing this action.					
Rec No. <b>2.4</b>	<b>RISK</b>	<b>There is a risk of duplicate efforts arising from self-monitoring activities being performed by both parties in the absence of a proper assessment mechanism to evaluate the frequency, nature and adequacy of the contractors' own monitoring practices. This could lead to inefficient allocation of resources resulting in financial and operational losses.</b>					
	<b>Contractors' self-monitoring assessment</b>		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	As part of updating the Procurement Practice Note, management should incorporate guidance on assessing the frequency, nature and adequacy of self-monitoring conducted by contractors (including some illustrative examples) and determining whether reliance can be placed on this in order to ensure resources are used efficiently and any duplication is minimised.						
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Management will incorporate guidance as requested as part of the review and update of the PPN.	31 December 2024	31 March 2025	Grade 3	20%	<b>GREEN</b>
Progress to date (update provided 18/11/24)		Review of PPN on-going					



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Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.				
Azets Comments		Awaiting evidence of updated PPN in order to consider closing this action.				
Rec No. <b>2.5</b>	<b>RISK</b>	<b>There is a risk that contractor's performance may not be measured effectively throughout the period of the contract in absence of formally established quality standards/KPIs resulting in unaddressed performance issues or compromised quality.</b>				
	<u>Contract specific quality standards/KPIs not defined</u> Management should formally establish contract related quality standards/KPIs at the start of each contract either as part of tendering process or before commencing the contract and agree the frequency of assessing performance against those standards throughout the contract period.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Management should formally establish contract related quality standards/KPIs at the start of each contract either as part of tendering process or before commencing the contract and agree the frequency of assessing performance against those standards throughout the contract period	31 March 2025	n/a	Grade 3	10%
Progress to date (update provided 18/11/24)		Review underway				
Outstanding actions to close the recommendation						
Azets Comments		Awaiting evidence of contract related quality standards/KPIs being developed in order to consider closing this action.				
Rec No. <b>3.1</b>	<b>RISK</b>	<b>There is a risk of insufficient capacity to conduct effective contract management activities due to inadequate resource allocation and the absence of periodic reviews. This situation may result in disruptions or failures to identify contract-related issues in a timely manner.</b>				
	<u>Mechanism for resource allocation not developed</u> Once the frequency and type of monitoring have been defined by management for a given contract (as per recommendation at 2.2), resource allocation to that contract should be conducted with due consideration of these factors, along with the contract's value and associated risks.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b>	Management are in the process of a recruitment campaign with the aim to obtain a fully established Procurement Team. Market demand is extremely competitive in this field, however all options are being considered to build the team. All resourcing of contracts is and will continue to be considered as capacity allows.	30 September 2024	n/a	Grade 3	100%
Progress to date (update provided 18/11/24)		Recruitment is currently in progress to maximise the capacity within the team and fill all current vacancies where possible. Category Lead posts now finalised recruited, however capacity still stretched due to illness. This will be rectified in the new calendar year				
Outstanding actions to close the recommendation		Supporting Evidence to be provided to Azets by responsible owner				
Azets Comments		Awaiting evidence of mechanism for resource allocation being in place in order to consider closing this action.				

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Rec No. <b>3.3</b>	<b>RISK</b>	<b>There is a risk that staff may not have the necessary knowledge and skills required for managing contracts in absence of regular training on contract management leading to inefficiencies and errors in the contract management process.</b>					
	<b>Training on contract management</b> Management should devise a plan for providing training to staff involved in contract management with regular refresher training also provided on a periodic basis to keep staff up to date with evolving knowledge and practices in this area.		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b>	Management are currently exploring external training provision with the intention to implement across SFRS.	30 September 2024	31 Jan 2025	Grade 2	5%	GREEN
Progress to date (update provided 18/11/24)		Capacity limitations has delayed this					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of a training plan for contract management in order to consider closing this action.					
Rec No. <b>4.1</b>	<b>RISK</b>	<b>There is a risk that contractors' performance is not reviewed and measured in the absence of periodic performance reports leading to compromised performance and inefficiency. There is a risk of inaccurate or incomplete monitoring of contractor's performance against established benchmarking in the absence of a structured comparison against the performance table and the failure to address all specified KPIs in the monthly progress report. This could lead to challenges in accurately assessing the contractor's adherence to contractual obligations and identifying areas for improvement or intervention.</b>					
	<b>Performance measurement reports not prepared</b> Management should enforce strict oversight to ensure contractors fully comply reporting requirements established within contracts. This includes mandating structured performance reporting at defined intervals, covering all related standards and KPIs. These reports should clearly articulate benchmarking criteria and deviations from these benchmarks.		Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Procurement Manager</b>	Robust Contract Management processes will be updated and implemented across SFRS. This will be encompassed within the PPN and centrally held repository for all contract information actions at 1.1 and 2.1.	31 December 2024	31 March 2025	Grade 3	20%	GREEN
Progress to date (update provided 18/11/24)		Ongoing as part of PPN review and update					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of updated PPN in order to consider closing this action.					
Rec No. <b>4.3</b>	<b>RISK</b>	<b>There is a risk of continued underperformance by the contractor and compromised contract effectiveness in the absence of appropriate actions and penalties for unmet benchmarks leading to diminished value and financial loss to SFRS.</b>					
	<b>Deductions for shortfalls against performance targets</b> Management should ensure that appropriate arrangements are in place for determining if contractor performance falls below expected levels and whether this should result in penalties being incurred (as per the contract). Management should ensure that any financial or other penalties to be made are appropriately enforced.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Procurement Manager</b>	As per previous actions, management will ensure robust processes are in place, are being followed and training is provided across SFRS to ensure action is taken if performance of a contractor falls below expected levels.	31 March 2025	n/a	Grade 3	20%	GREEN

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Progress to date (update provided 18/11/24)		On-going as part of all previous action / audit points					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of process for determining contractor performance in order to consider closing this action.					
Rec No. <b>6.1</b>	<b>RISK</b>	<b>There is a risk of inadequate oversight and decision making in terms of contract cost and payments in the absence of appropriate cost reporting covering all the elements mentioned in the contract which could result in financial discrepancies, disputes and inefficiencies.</b>					
	<b>Cost report not presented as agreed in the contract</b>	Management should enforce the contractual requirement for the supplier to present specified cost reports during monthly cost and procurement meetings. This requirement should be clearly communicated to the supplier with emphasis on the importance of timely and accurate reporting.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Procurement Manager</b>	As per previous actions, management will ensure a robust Contract Management review is undertaken and processes updated to clearly communicate supplier expectations and monitor adherence.	31 March 2025	n/a	Grade 2	20%	<b>GREEN</b>
Progress to date (update provided 18/11/24)		On-going as part of all previous action / audit points					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of communication of supplier expectations and the monitor arrangements for this in order to consider closing this action.					
Rec No. <b>6.2</b>	<b>RISK</b>	<b>There is a risk of inadequate oversight and transparency in contract management processes in the absence of structured periodic reporting to the board and/or sub-committees leading to key stakeholders being unaware of critical contract-related issues, including performance, compliance, and financial matters.</b>					
	<b>Periodic reporting to the board</b>	Management should establish a formal mechanism for preparing and presenting periodic contract reports to the board or relevant sub-committees covering a summary of contract management activities for all the contracts and highlighting key issues, where appropriate.	Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance &amp; Procurement</b>	Management currently report monthly through the FCS Procurement Group. New Governance structures have recently been introduced within SFRS – management will establish the most appropriate route for contract reporting and will produce reports for the appropriate boards.	31 December 2024	31 March 2025	Grade 2	20%	<b>GREEN</b>
Progress to date (update provided 25/09/24)		On-going as part of all previous action / audit points					
Outstanding actions to close the recommendation		All deadline dates of 31 <sup>st</sup> December be extended to 31 <sup>st</sup> March 25 to accommodate illness and vacancies within the team.					
Azets Comments		Awaiting evidence of periodic contract reporting to an appropriate forum in order to consider closing this action.					

2023-24	Partnership Working		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					4	3	2	1	4	3	2	1	4	3	2	1
			3	0%	0	0	0	0	0	1	2	0	0	0	0	0
Rec No. <b>1.1</b>	<b>RISK</b>	There is a risk that the SFRS does not have a consistent and effective approach to manage partnerships due to lack of clarity of approach based on the scale and complexity of individual partnerships and the role that SFRS is undertaking.														
	<b>Operational deployment of partnership activities</b>		Report Agreed Date				Agreed Revised Date		Priority		% Complete		Status			
	SFRS should develop a principles-based set of guidance that enables LSOs to manage partnership relationships effectively. This should focus on the effective deployment of resources and understanding the extent to which SFRS is meeting their obligations. This will include understanding: <ul style="list-style-type: none"> <li>Whether the partnership is large and/or complex</li> <li>Roles and responsibilities of SFRS in meeting their obligations</li> <li>Expected resource commitments both financial and non-financial</li> <li>Agreed reporting arrangements</li> </ul> Internal reporting arrangements should be focused on considering how SFRS have deployed their resources and how that effectively aligns with the objectives of SFRS.															
	Responsible Owner Agreed Response <b>Director of Strategic Planning, Performance and Communications</b>		We will develop guidance to compliment National Community Planning guidance setting out SFRS expectations for Local Senior Officers and their teams with respect to partnership working, including internal reporting arrangements on local partnership activity and resource commitments.				31 March 2025		n/a		Grade 2		40%		GREEN	
Progress to date (update provided 13/11/24)		<ul style="list-style-type: none"> <li>Work is underway to review the National Community Planning Guidance and carry out research to identify similar guidance documents.</li> <li>Work is underway to develop a reporting process and system that can be referenced within the Guidance document.</li> <li>Work is underway to draft the guidance document.</li> </ul>														
Outstanding actions to close the recommendation		<ul style="list-style-type: none"> <li>Finalise the draft guidance document.</li> <li>Carry out a consultation exercise with stakeholders.</li> <li>Progress guidance through governance route and seek approval.</li> <li>Publish guidance.</li> </ul>														
Azets Comments		Awaiting evidence of the above in order to consider closing action.														
Rec No. <b>3.1</b>	<b>RISK</b>	There is a risk that resources are not appropriately allocated resulting in either excessive time committed to partnerships to meet SFRS's obligations or insufficient time is committed resulting in objectives not being met.														
	<b>3.1 Effective and proportionate planning of resources</b>		Report Agreed Date				Agreed Revised Date		Priority		% Complete		Status			
	SFRS should review the resources committed to partnership working at a local level and ensure that appropriate resources are identified at both individual partnership and corporate levels. Periodically, the resources allocated should be reassessed to ensure that sufficient and not excessive resources are deployed to effectively develop and maintain partnerships.															
<b>Action 3.1.1</b>		Working in Partnership with PP&P, SPPC will develop and support improvements in local partnership reporting by developing a reporting framework that captures key information on SFRS local partnership working that allows SFRS to better assess resources allocated to partnership working.				31 March 2025		n/a		Grade 3		40%		GREEN		
Responsible Owner Agreed Response <b>Director of Strategic Planning, Performance and Communications</b>																

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	<b>Action 3.1.2</b> Responsible Owner Agreed Response <b>Director of Prevention, Protection &amp; Preparedness</b>	SFRS will review the current Community Safety Engagement Toolkit to improve partnership reporting functionality.	31 March 2026	n/a	Grade 3	-	GREEN
<b>Action 3.1.1</b> Progress to date (update provided 13/11/24)	<ul style="list-style-type: none"> <li>Work has begun to identify the types of information we require to record and an accompanying process. This information and access to an interim reporting tool will form part of the guidance document referred to in Rec. 1.1. The same fields will later be used in Action 2 to develop an ICT module to record partnership activity.</li> <li>The fields identified have been shared with ICT in advance of their work beginning for Action 2 to ensure requirements are understood and achievable.</li> </ul>						
<b>Action 3.1.1</b> Outstanding actions to close the recommendation	<ul style="list-style-type: none"> <li>Finalisation of an improved reporting system and process in advance of CSET replacement review.</li> <li>Carry out a consultation exercise with stakeholders (see 1.1.1).</li> <li>Progress reporting proposal through governance route and seek approval.</li> <li>Publish reporting system and process.</li> </ul>						
<b>Azets Comments</b>		Awaiting evidence of the above in order to consider closing action.					
<b>Action 3.1.2</b> Progress to date (update provided 18/11/24)	<ul style="list-style-type: none"> <li>SFRS will replace the current Partnership Module hosted within the Community Safety Engagement Toolkit with a reporting tool that can capture partnership activity across the Service.</li> <li>Initial discussions have taken place with ICT to progress the development of the outstanding modules on CSET.</li> </ul>						
<b>Action 3.1.2</b> Outstanding actions to close the recommendation	<ul style="list-style-type: none"> <li>Develop list of requirements for partnership recording tool</li> <li>Initiative work with ICT business partner</li> <li>Carry out testing</li> <li>Launch new tool</li> </ul>						
<b>Azets Comments</b>		Awaiting evidence of the above in order to consider closing action.					
<b>Rec No. 4.1</b>	<b>RISK</b>	<b>There is a risk that either insufficient or excessive resources are deployed undermining the achievement of value for money..</b>					
	<b>4.1 Reporting Arrangements</b> SFRS should periodically review the deployment of resources in relation to partnerships to ensure that they continue to meet their obligations in a value for money manner. This should build on processes identified within recommendation 1.1		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Director of Strategic Planning, Performance and Communications</b>	SFRS will incorporate the outputs from the partnership reporting framework into the annual SFRS Working in Partnership Report and provide highlight reports to Service Delivery Area DACOs in support of their management scrutiny of local area partnership.	31 December 2025	n/a	Grade 2	40%	GREEN
Progress to date (update provided 13/11/24)	<ul style="list-style-type: none"> <li>Initial planning has taken place to establish milestones and timeline to complete the action.</li> <li>The process to ensure that timely Highlight Reporting has been noted and will be included in the guidance document referred to in Rec. 1.1.</li> </ul>						
Outstanding actions to close the recommendation	<ul style="list-style-type: none"> <li>Ensure output from Partnership Reporting (see 3.1.1) is available to DACOs/HoFs to form timely Highlight Reporting.</li> <li>Include a section in the draft SFRS Working in Partnership 2025/26 publication detailing output from the Partnership Reporting System (see 3.1.1).</li> </ul>						
<b>Azets Comments</b>		Awaiting evidence of the above in order to consider closing action.					

2023-24	Risk Assurance Advisory Review		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					3	2	1	Ad	3	2	1	Ad	3	2	1	Ad
			5	20%	1	0	0	0	1	1	0	2	0	0	0	0
Rec No. <b>1.7</b>	<b>RISK</b>	Assurance should be a key component of any risk management framework as it is essential that there is a means for management and the Board to be able to determine whether the actions they are putting in place to address risk are effective and also, that appropriate action is taken where assurance is lacking. Failure to provide guidance on this to staff increases the risk of the actions put in place to mitigate risks not being effective which leads to the ineffective use of resources and increases the likelihood of the risk occurring.														
	<b>Risk Management Framework - Assurance</b>		The Risk Management and Policy Framework should be updated to provide detailed guidance on the Service’s assurance framework including different types of assurance and how this should be collated/reported upon and monitored including the use of assurance mapping as a tool to assist this process. The policy should also be updated to include any changes which have been or will be made to processes following this review so that it reflects how risk management is/should be carried out in practice and provides sufficient guidance to relevant staff.				Report Agreed Date	1 <sup>st</sup> Agreed Revised Date	Priority	% Complete	Status					
	Responsible Owner	The risk management policy will be reviewed to align with available guidance on the Assurance Framework. Any associated changes to the reporting framework will be incorporated within the risk management policy.					30 November 2024	31 March 2025	Grade 3	60%	GREEN					
	Agreed Response															
Progress to date (update provided 18/11/24)		Risk Management Policy will be updated following agreement of the approach taken to develop Risk Appetite statements. Meeting has been held with Data Services to agree revisions required to the Risk Dashboard.														
Outstanding actions to close the recommendation		Risk Management Policy will be updated following agreement of the changes necessary to the Risk Dashboard.														
Azets Comments		Awaiting evidence of updated Risk Management Policy in order to consider closing this action.														
Rec No. <b>2.4</b>	<b>RISK</b>	Failure to record assurances received against each risk increases the risk of ineffective actions to mitigate risk and gaps in assurance remaining undetected and therefore an increased likelihood of risks occurring. It also increases the risk of duplication of assurance activities resulting in an ineffective use of resources.														
	<b>Managing risk and assurance – Documenting assurance</b>		The Directorate Risk Registers should be expanded to include a column for recording assurance obtained in relation to actions taken to address risk. The possibility of enhancing the Risk Reporting Tool on Power BI should also be explored to ascertain if an additional section can be added so that assurances received can be input for each risk.				Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status					
	Responsible Owner	The risk dashboard and associated input templates will be reviewed to identify additional information required in relation to Assurance, aligned to the SFRS Assurance Framework.					31 March 2025	n/a	Grade 2	50%	GREEN					
	Agreed Response															
Progress to date (update provided 18/11/24)		Implementation plan agreed in relation to changes required within the risk dashboard.														
Outstanding actions to close the recommendation		Resources to be identified to undertaken short/medium/long-term work.														
Azets Comments		Awaiting evidence of updated Risk Dashboard in order to consider closing this action.														

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Rec No. <b>2.14</b>	<b>RISK</b>	There is a risk of different parts of the organisation operating in silos with regard to risk assurance which could lead to the risk assurance framework not being as effective or streamlined as possible with opportunities for a co-ordinated approach to managing and monitoring assurance not being explored and optimised.					
	<b>Managing risk and assurance – Co-ordinated approach to risk assurance</b>		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Management should consider adopting a more co-ordinated approach to risk assurance to ensure that processes are as effective and streamlined as possible with responsibilities clearly defined. At Appendix C, we have included a flowchart where we have suggested how risk management including the assurance framework could operate in practice to ensure this is achieved and that maximum use is made of the technology available for recording and reporting on risk.						
	Responsible Owner Agreed Response <b>Risk and Audit Manager / Head of Corporate Governance</b>	Further alignment between Assurance and Risk frameworks will be identified with additional guidance provided.	31 March 2025	n/a	Advisory	50%	GREEN
Progress to date (update provided 18/11/24)		Risk appetite statements have been aligned to the Services Assurance Framework.					
Outstanding actions to close the recommendation		The risk dashboard needs to be developed to allow assurance information to be recorded and reported. The Risk Management Policy needs to be updated to reflect this additional element and guidance provided to users.					
Azets Comments		Awaiting evidence of updated Risk Dashboard and Risk Management Policy in order to consider closing this action.					
Rec No. <b>3.37</b>	<b>RISK</b>	Failure to capture and make best use of the knowledge held by risk owners and associated managers in relation to assurance obtained for their Directorate risks increases the probability that gaps in assurance are not identified which could ultimately result in the risk materialising. Moreover, assurance activities could be duplicated leading to ineffective use of resources.					
	<b>Assurance within the Directorates - Responsibility for documenting assurance</b>		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Management should consider assigning responsibility for identifying and documenting assurances obtained in relation to individual Directorate risks to the risk owners and relevant managers in order to ensure that assurances are fully reviewed and that any gaps/duplication relating to assurance activities are more likely to be identified.						
	Responsible Owner Agreed Response <b>Risk and Audit Manager / Head of Corporate Governance</b>	The risk management policy will be reviewed and updated to include Directors' and relevant officers' responsibilities for the identification and documentation of assurances obtained in relation to individual risks.	31 March 2025	n/a	Advisory	50%	GREEN
Progress to date (update provided 18/11/24)		Risk appetite statements are being completed which align to the Assurance Framework.					
Outstanding actions to close the recommendation		Agreement of appetite statements required from Board, update of risk dashboard and Risk management Policy to be completed					
Azets Comments		Awaiting evidence of agreed risk appetite statements and updated Risk Dashboard and Risk Management Policy in order to consider closing this action.					

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2024-25	Environmental Management		Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
					3	2	1	Ad	3	2	1	Ad	3	2	1	Ad
			7	0%	0	0	0	0	1	3	1	2	0	0	0	0
Rec No. <b>1.1</b>	<b>RISK</b>	<b>The risk includes ineffective management of environmental issues, unclear responsibilities and missed environmental objectives.</b>														
	<b>Terms of Reference (ToR)</b>		Management should update the ToR for the Service Delivery Board to include specific details about how the forum will address and manage environmental issues.						Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
	Responsible Owner Agreed Response <b>Asset Governance and Performance Manager</b>	Management will update the ToR for the Service Delivery Board to include specific details about how the forum will address and manage environmental issues.						31 March 2025	n/a	Grade 2	30%	<b>GREEN</b>				
<b>Progress to date</b> (update provided 13/11/24)		Draft addition to ToR prepared. This aligns with SFRS Strategic Plan 1.5: The Service Delivery Board will support actions to tackle the impacts of climate change, promoting work to reduce our own organisational impact on the environment by changing how we work, how we consume and manage energy, and how we behave as we adapt to climate change. This includes reducing our carbon consumption by aiming to invest in renewable technologies and reducing energy waste across the Service. Investing further in the greening of our fleet by acquiring zero emission vehicles where appropriate. Supporting staff to adopt changes and behaviour to support more environmentally friendly working practices. " This has been passed to Corporate Business and Administration Manager to seek approval from Chair of SDB.														
<b>Outstanding actions to close the recommendation</b>		Once draft is agreed then Tor will be updated.														
<b>Azets Comments</b>		Awaiting evidence of the above in order to consider closing action.														
Rec No. <b>1.2</b>	<b>RISK</b>	<b>There is the risk of non-compliance with regulations, reduced effectiveness and operational inefficiencies.</b>														
	<b>Strategies, Plans and Policies</b>		Management should update the Waste Management Guidance Policy and set reminder to ensure timely reviews subsequently.						Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
	Responsible Owner Agreed Response <b>Environment and Carbon Manager</b>	Version control and documents to be saved in iHub to document library. This will ensure reviews of documents are timeously carried out						31 March 2025	n/a	Grade 1	80%	<b>GREEN</b>				
<b>Progress to date</b> (update provided 13/11/24)		The Policy has been updated and sent to Document Control to update the register.														
<b>Outstanding actions to close the recommendation</b>																
<b>Azets Comments</b>		Awaiting evidence of the above in order to consider closing action.														



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Rec No. <b>3.1</b>	<b>RISK</b>	<b>There is a risk of non-compliance with terms and conditions, which could lead to penalties, loss of funding, or damage to the organisation's reputation.</b>					
	<b>Monitoring Funding Terms and Conditions</b>	Management should ensure that all conditions and terms of funding received are recorded and monitored. This should include establishing a centralised repository or log to ensure that all conditions are documented and tracked consistently.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance</b>	Management will ensure that all conditions and terms of funding received are recorded and monitored. This will include a log to ensure that all conditions are documented and tracked consistently	31 March 2025	n/a	Grade 3	0%	GREEN
Progress to date		This is being addressed through work ongoing within Revenue Maximisation Audit actions. Full details and evidence will be provided in due course.					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of the above in order to consider closing action.					
Rec No. <b>3.2</b>	<b>RISK</b>	<b>There is a risk of incomplete or inaccurate submissions, missed funding opportunities, and potential compliance and reputational issues</b>					
	<b>Approval of grant applications</b>	Management should ensure that all grant applications are reviewed and approved by the Director of Finance and Contractual Services before submission and maintain documentation of this review process to enhance accuracy, compliance, and funding success.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance</b>	Management will ensure that all grant applications are reviewed and approved by the Director of Finance and Contractual Services before submission and maintain documentation of this review process to enhance accuracy, compliance, and funding success.	31 March 2025	n/a	Grade 2	0%	GREEN
Progress to date		This is being addressed through work ongoing within Revenue Maximisation Audit actions. Full details and evidence will be provided in due course.					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of the above in order to consider closing action.					
Rec No. <b>3.3</b>	<b>RISK</b>	<b>There is the risk that the absence of a repository and formal process for tracking funding applications and outcomes may lead to repeated mistakes and missed opportunities for improvement, reducing the effectiveness of future funding efforts.</b>					
	<b>Funding Application Documentation</b>	Management should develop a central repository and formal process for tracking funding applications and outcomes. This will help minimise repeated mistakes, identify areas for improvement, and enhance the effectiveness of future funding efforts.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response <b>Head of Finance</b>	Management will develop a central repository and formal process for tracking funding applications and outcomes.	31 March 2025	n/a	Grade 2	0%	GREEN
Progress to date		This is being addressed through work ongoing within Revenue Maximisation Audit actions. Full details and evidence will be provided in due course.					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of the above in order to consider closing action.					

Rec No. <b>3.4</b>	<b>RISK</b>	<b>There is a risk that environmental management projects aimed at reducing carbon emissions may not be completed, which could hinder the Service's ability to meet its environmental objectives and commitments.</b>					
	<b>Aligning spending plans on Environmental management Initiatives to available resources/funding</b>		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	We recommended that the Service undertakes a further review of its strategic environmental goals to confirm they remain achievable over the planning period. Management should reassess its plans and set realistic targets that align with available resources. Plans for environmental management and carbon footprint reduction should be feasible and developed with clear consideration to the constraints of current funding and staffing levels. Regular reviews should be conducted to monitor progress and address any shortfalls promptly.						
	Responsible Owner Agreed Response <b>Environment and Carbon Manager</b>	A revised Carbon Management Plan is under development, this will have to be based on the outcomes of SSRP, as part of this work we will reassess the current plan and set targets that align with available resources.	31 December 2025	n/a	Advisory	0%	GREEN
Progress to date (update provided 13/11/24)		This action cannot be progressed until the outcomes of the SSRP have been shared and the available resources determined.					
Outstanding actions to close the recommendation							
Azets Comments		Awaiting evidence of the above in order to consider closing action.					
Rec No. <b>4.1</b>	<b>RISK</b>	<b>The risk is that failing to quantify, track, and report the sustainable impact of procurement activities, as well as not considering hybrid and remote working, may result in missed opportunities for emission reductions and undermine SFRS's efforts to achieve its net-zero target</b>					
	<b>Tracking other Emission Sources including Procurement Activities and Hybrid/ Remote Working</b>		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Management should enhance the use of the Cenefits system to effectively monitor and record procurement impacts, implement procedures to quantify and track the carbon footprint of purchased goods, and assess the potential emissions reductions from hybrid and remote working arrangements. Conducting regular reviews will ensure that practices remain aligned with best practices and support the organisation's net-zero targets.						
	Responsible Owner Agreed Response <b>Asset Governance and Performance Manager</b>	Asset Governance and Performance Manager to liaise with Procurement Section regarding use of Cenefits System	31 March 2025	n/a	Advisory	0%	GREEN
Progress to date (update provided 13/11/24)		A meeting has been arranged with Procurement officers to discuss and quantify current use of Cenefits and explore potential to develop further use of the system.					
Outstanding actions to close the recommendation		Evidence of enhanced use of Cenefits system					
Azets Comments		Awaiting evidence of the above in order to consider closing action.					



<b>Report to:</b>	<b>AUDIT AND RISK ASSURANCE COMMITTEE</b>							
<b>Meeting Date:</b>	<b>23 JANUARY 2025</b>							
<b>Report Title:</b>	<b>PMF QUARTERLY PERFORMANCE – 2024-25 Q2</b>							
<b>Report Classification:</b>	<b>For Scrutiny</b>	<b>SFRS Board/Committee Meetings ONLY</b>					<b>For Reports to be held in Private</b> <b>Specify rationale below referring to</b> <b><u>Board Standing Order 9</u></b>	
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>		
<b>1</b>	<b>Purpose</b>							
1.1	To provide members with second quarter performance of KPIs 35 – 42 for fiscal year 2024-25. KPIs 58 - 61, 64 and 65 are only reported annually as part of the fourth quarter report.							
<b>2</b>	<b>Background</b>							
2.1	The Performance Management Framework (PMF) defines how we, the Scottish Fire and Rescue Service (SFRS), manage our performance and how we use performance information to inspire change and improvement. This framework remains in place for the current fiscal year until the roll out of a new Strategic Plan in 2025.							
2.2	56 quarterly indicators (8 for Audit and Risk Assurance Committee - ARAC) and 9 annual indicators (6 for ARAC) were identified across directorates to provide senior leaders, committees and the SFRS Board with relevant information on our performance. This supports those responsible for scrutiny of how SFRS perform in delivering its Strategic Outcomes.							
2.3	The quarterly performance dashboard (& report) provide an overview for those indicators and through the use of statistical process control charts (SPC) alerts stakeholders to situations deteriorating or improving or where performance is stable and in control.							
<b>3</b>	<b>Main Report/Detail</b>							
3.1	This paper covers all performance indicators stated in the PMF intended for scrutiny by the Audit and Risk Assurance Committee.							
3.2	Exceptional variation: <ul style="list-style-type: none"> <li>• 36 - % Subject Access within Timeframe</li> <li>• 40 - % Invoices in 30 Days</li> <li>• 42 - % Service Desk Requests within SLA</li> </ul>							
3.3	Deteriorating (long-term): None							
3.4	Improving (long-term): None							
3.5	Not changing:							

3.6	<ul style="list-style-type: none"> <li>• 35 - Cyber Security Breaches</li> <li>• 37 - Data Breaches</li> <li>• 38 - % FOI within Timeframe</li> <li>• 39 - Confirmed Frauds</li> </ul> <p>Not known – limited data or unspecified direction;</p> <ul style="list-style-type: none"> <li>• 41 - % Service Desk Incidents within SLA</li> </ul>
<b>4</b>	<b>Recommendation</b>
4.1	Members are invited to scrutinise the contents of this, question KPI performance and provide feedback on practical use of reporting to ensure continuous development of user experience. The live version of the report can be accessed through the Governance area of the <a href="#">Power BI Landing Page</a> .
<b>5</b>	<b>Key Strategic Implications</b>
5.1	<b>Risk</b>
5.1.1	SFRS has a specific risk SPPC001 There is a risk of the service not consistently providing accurate performance management information from some sources due to inaccurate data or inadequate systems resulting in loss of confidence in reporting service performance.
5.2	<b>Financial</b>
5.2.1	Performance measures reported for Strategic Outcomes 5 and under 'Annual Reporting' provide insight to finance.
5.3	<b>Environmental &amp; Sustainability</b>
5.3.1	Performance measures reported under 'Annual Reporting' provide insight to environmental and sustainability.
5.4	<b>Workforce</b>
5.4.1	There are no specific Workforce implications addressed in this paper.
5.5	<b>Health &amp; Safety</b>
5.5.1	There are no specific Health and Safety implications addressed in this paper.
5.6	<b>Health &amp; Wellbeing</b>
5.6.1	There are no specific Health and Wellbeing implications addressed in this paper.
5.7	<b>Training</b>
5.7.1	There are no specific Training implications addressed in this paper.
5.8	<b>Timing</b>
5.8.1	Some performance indicators rely on manual collation of data and are a 'snapshot' in time (2/3 weeks ahead of scrutiny) and may be subject to change dependant on relevant business areas business practices.
5.9	<b>Performance</b>
5.9.1	All performance measures reported are linked to Strategic Outcomes 5 amd 'Annual Reporting'.
5.10	<b>Communications &amp; Engagement</b>
5.10.1	There are no specific Communications & Engagement implications addressed in this paper.
5.11	<b>Legal</b>
5.11.1	There are no specific Legal implications addressed in this paper.

5.12 5.12.1	<b>Information Governance</b> DPIA completed - No	
5.13 5.13.1	<b>Equalities</b> EHRIA completed - No	
5.14 5.14.1	<b>Service Delivery</b> Performance measures reported for Strategic Outcomes 2 & 6 are linked to Service Delivery.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (SFRS Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Mark McAteer, Director of Strategic Planning, Performance and Communications
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	<del>Substantial</del> / <b>Reasonable</b> / <del>Limited</del> / <del>Insufficient</del>
7.3	<b>Rationale:</b>	The service has continued to develop its approach to performance reporting. The Organisational Performance Dashboard, aligned to the SFRS Performance Management Framework, is now live and available across the service with a pdf version made available to the public. Scrutiny of service performance is evident across the service, at executive level and by the SFRS Board at committee and board level.
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A: PDF copy of PBI0068 report	
8.2	<u>Further Reading:</u> Link to <a href="#">Power BI Landing Page.</a>	
<b>Prepared by:</b>	Chris Fitzpatrick, Business Intelligence and Data Services Manager	
<b>Sponsored by:</b>	Richard Whetton, Head of Corporate Governance, Strategic Planning, Performance and Communications Directorate	
<b>Presented by:</b>	Mark McAteer, Director of Strategic Planning, Performance and Communications	
<b>Links to Strategy and Corporate Values</b>		
<u>Strategy</u> Outcome 5 – We are a progressive organisation, use our resources responsibly and provide best value for money to the public		
<ul style="list-style-type: none"> <li>• Remaining open and transparent in how we make decisions.</li> <li>• Improving levels of Service performance whilst providing value for money to the public.</li> <li>• Improving the use of data and business intelligence to support decision making.</li> </ul>		
<b>Governance Route for Report</b>	<b>Meeting Date</b>	<b>Report Classification/ Comments</b>
<i>Corporate Board</i>	<i>09 December 2024</i>	<i>For scrutiny</i>
<i>Audit and Risk Assurance Committee</i>	<i>23 January 2025</i>	<i>For scrutiny</i>



# SCOTTISH

## FIRE AND RESCUE SERVICE

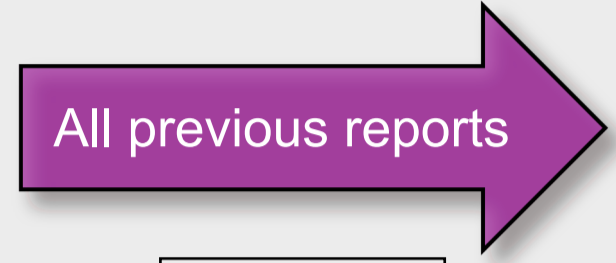
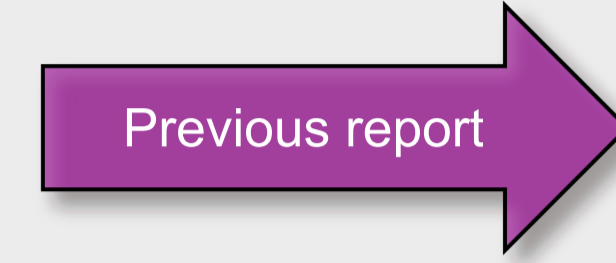
Working together for a safer Scotland

# Audit, Risk & Assurance Committee Performance Report



**LIVE  
MANAGEMENT  
INFORMATION**

Latest quarter shown: **2024-25 Q2**



APPENDIX A

You can use these navigational buttons to go to other pages, or use the contents panel at the left-hand side of the screen



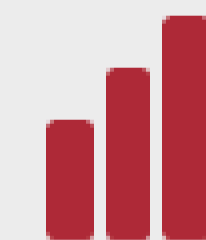
### Welcome

The Audit, Risk & Assurance Committee Performance Report provides a view of how the Scottish Fire and Rescue Service is performing against its corporate performance measures, as mapped against our Strategic Plan Outcomes.

Our Performance Management Framework 2023-24 defines these corporate performance measures, whilst the Strategic Plan 2022-25 outlines the high-level outcomes through which the Service will continually work towards its overall purpose.

This report is a tool to support and scrutinise effective delivery of the Strategic Plan 2022-25. Each KPI has an owner, who's responsible for monitoring and commenting on its performance.

Key contact: [BI@firescotland.gov.uk](mailto:BI@firescotland.gov.uk)



**BUSINESS  
INTELLIGENCE**



### LIVE MANAGEMENT INFORMATION

There is no confidential information in this report – content can be shared with partners.  
Data is subject to change.

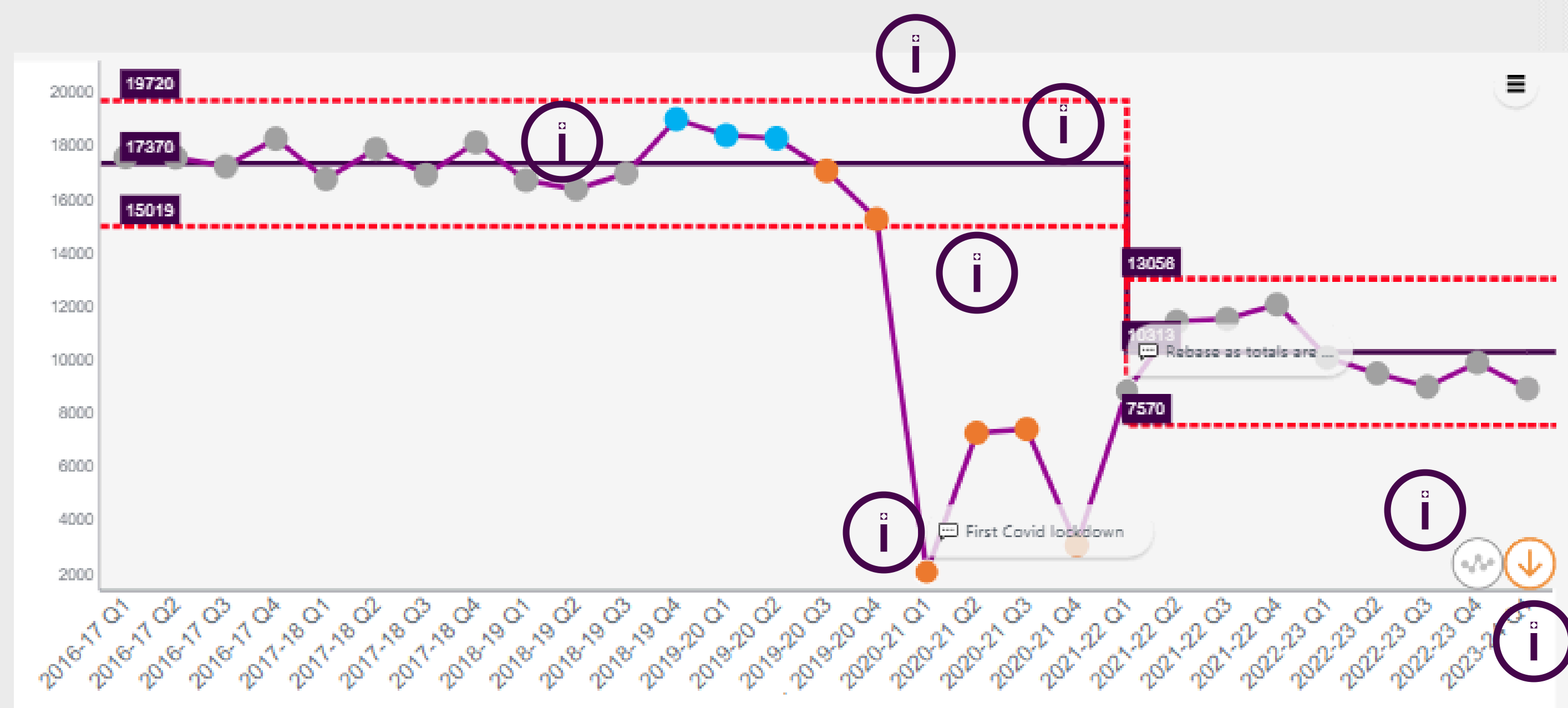
This report presents data over time for each of the quantitative performance measures as detailed in the [Performance Management Framework 2023-24](#), broken down into the Strategic Plan Outcomes. The Contents page (next) provides direction as to where you can find certain information.

### SPC Charts

In this PMF Board Report, we use **Statistical Process Control (SPC) charts** to analyse and visualise how the Service is performing against each of its corporate performance measures. We also use commentary as provided by the KPI owner to provide context and highlight key messages. This approach to analysis is how the Business Intelligence Team will analyse, interpret and present performance data going forwards.

SPC is an analytical technique that **plots data over time**. It helps us to **understand variation** and guides us to take the most appropriate action.

SPC alerts us to a situation that may be deteriorating, shows us if a situation is improving, shows us how capable a system is of delivering a standard or target, and shows us if a process that we depend on is reliable and in control.



Above: anatomy of a SPC chart

### How to Interpret SPC Charts - see chart - anatomy of a SPC chart

Normally data points will fall **between the upper and lower control limits**. If any of the following scenarios apply, the change needs to be investigated and an explanation provided. Over time this lets us analyse performance in a meaningful way.

- An **ORANGE** data point indicates special cause variation of particular concern and needing action. For example, whenever a data point falls outside of a control limit, or if 2 out of 3 data points are close to a control limit.
- A **BLUE** data point indicates where improvement appears to lie.
- A **GREY** data point indicates no significant change (common cause variation) as well as the baseline.

The following variation icons will also appear on each SPC chart:

Common cause – no significant change	Special cause of concerning nature or higher pressure due to (H)igher or (L)ower values	Special cause of improving nature or lower pressure due to (H)igher or (L)ower values

### Data source for this report:

Details of each data source can be found on the Index page. Some of these are automated whilst others are manual.

### Frequency of update:

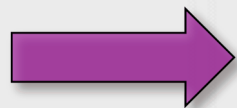
This report will be updated quarterly.

Source: [making-data-count-getting-started-2019.pdf \(england.nhs.uk\)](#)



**OUTCOME 05 (Effective Governance & Performance)**

We are a progressive organisation, use our resources responsibly and provide best value for money to the public.





**We are a progressive organisation, use our resources responsibly and provide best value for money to the public.**

KPI	Indicator	Purpose	Geography	Frequency	Target	Business Area
35	Number of Cyber Security Breaches	To record the number of successful cyber breaches experienced by the Service	National	Quarterly	0	Information and Communication Technology
36	% of subject access requests responded to within the statutory timescales	Demonstrates if we are meeting the statutory timescales of GDPR/Data Protection legislation	National	Quarterly	95%	Corporate Communications
37	Number of Data Breaches	Demonstrates if staff are complying with GDPR/Data Protection legislation to avoid data breaches	National	Quarterly	0	Corporate Communications
38	% of FOIs responded to within statutory timescales	Demonstrates if we are meeting the statutory timescales of Freedom of Information legislation	National	Quarterly	95%	Corporate Communications
39	Number of confirmed frauds	Unavailable	National	Quarterly	0	Finance and Procurement
40	% of invoices paid in 30 days	Unavailable	National	Quarterly	98%	Finance and Procurement
41	% Service Desk incidents resolved within Service Level Agreement	To demonstrate the level of compliance with Service Level Agreement for dealing with incidents (eg broken equipment or no access to an ICT system or service)	National	Quarterly	85%	Information and Communication Technology
42	% Service Desk requests resolved within Service Level Agreement	To demonstrate the level of compliance with Service Level Agreement for dealing with service requests (eg new or additional equipment or improvement to an ICT system or service)	National	Quarterly	85%	Information and Communication Technology
58	Average age of Heavy Fleet	The move towards reducing average age of heavy fleet.	National	Annually	12 years and below	Asset Management
59	Average age of Light Fleet	The move towards reducing the average of light fleet	National	Annually	6 years and below	Asset Management
60a	% of Community Fire Stations in good or satisfactory condition	The overall condition of the property estate	National	Annually	1% increase against previous year	Asset Management
60b	% of Station Gross Internal Area in Good or Satisfactory Condition	The overall condition of the property estate	National	Annually	1% increase against previous year	Asset Management
61	% of Community Fire Stations in good or satisfactory suitability	The overall suitability of the property estate	National	Annually	1% increase against previous year	Asset Management
64	Savings achieved as a % of Resource budget for year	Unavailable	National	Annually	3.5% for 2023/24	Finance and Procurement
65	Total Budget Outturn vs agreed funding (RDEL & CDEL)	Unavailable	National	Annually	Track	Finance and Procurement



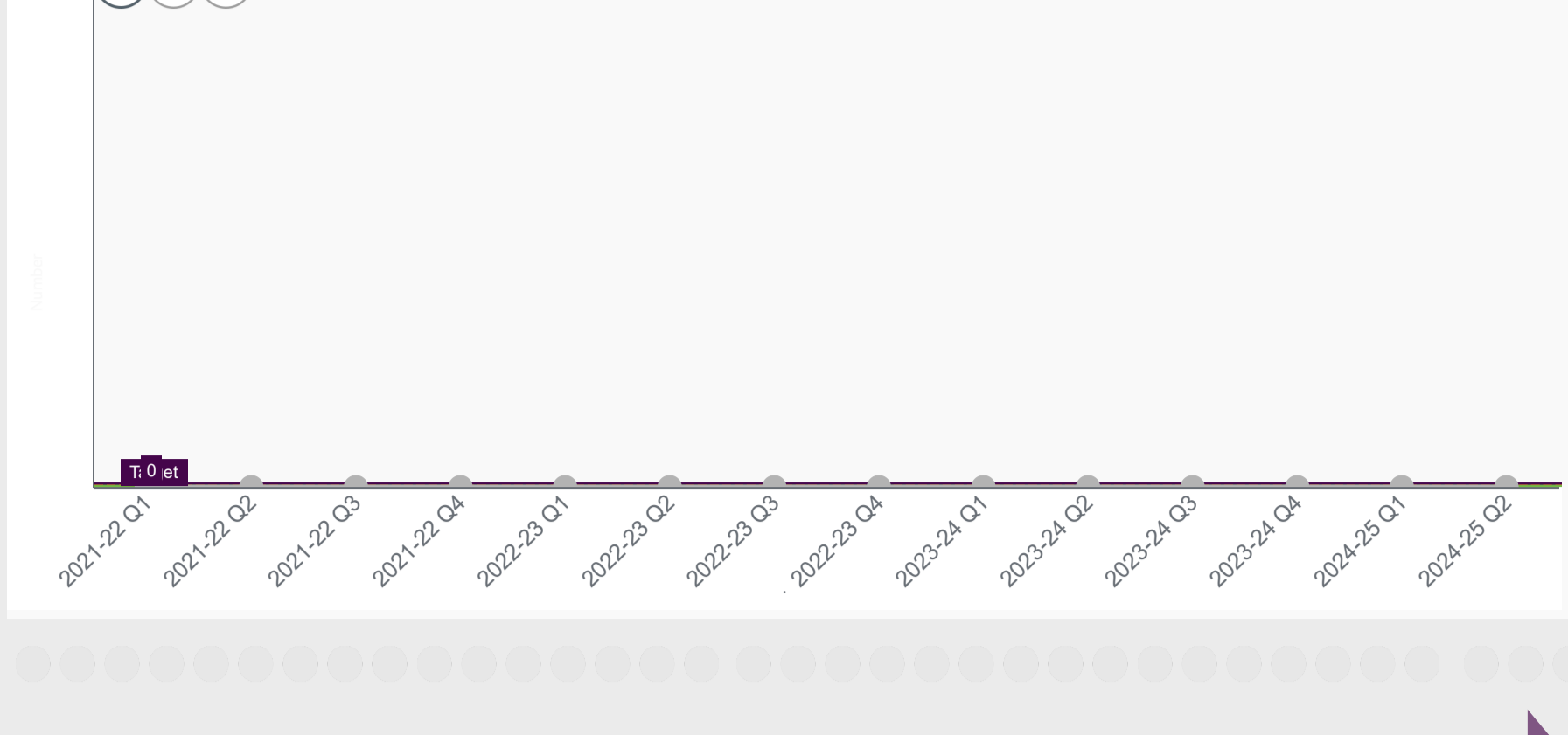


**We are a progressive organisation, use our resources responsibly and provide best value for money to the public.**

**KPI 35 Cyber Security Breaches** 0

**PURPOSE:** To record the number of successful cyber breaches experienced by the Service

**OWNER:** Head of ICT



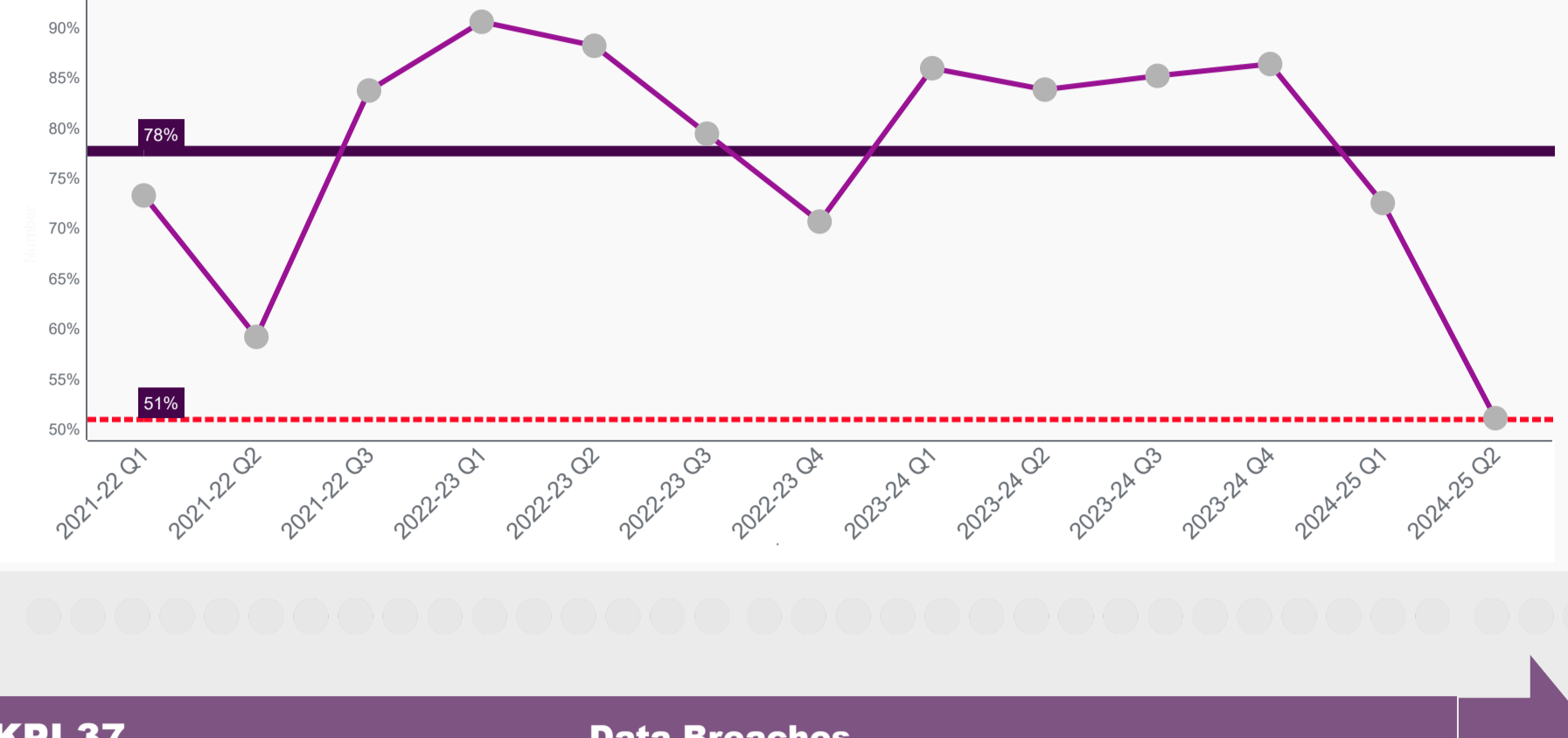
**SUMMARY**

Additional technical controls are regularly being implemented in order to provide the highest possible level of assurance and in order to prevent any potential Cyber Security Breach.

**KPI 36 % Subject Access within Timeframe** 95%

**PURPOSE:** Demonstrates if we are meeting the statutory timescales of GDPR/Data Protection legislation

**OWNER:** Head of Corporate Communications



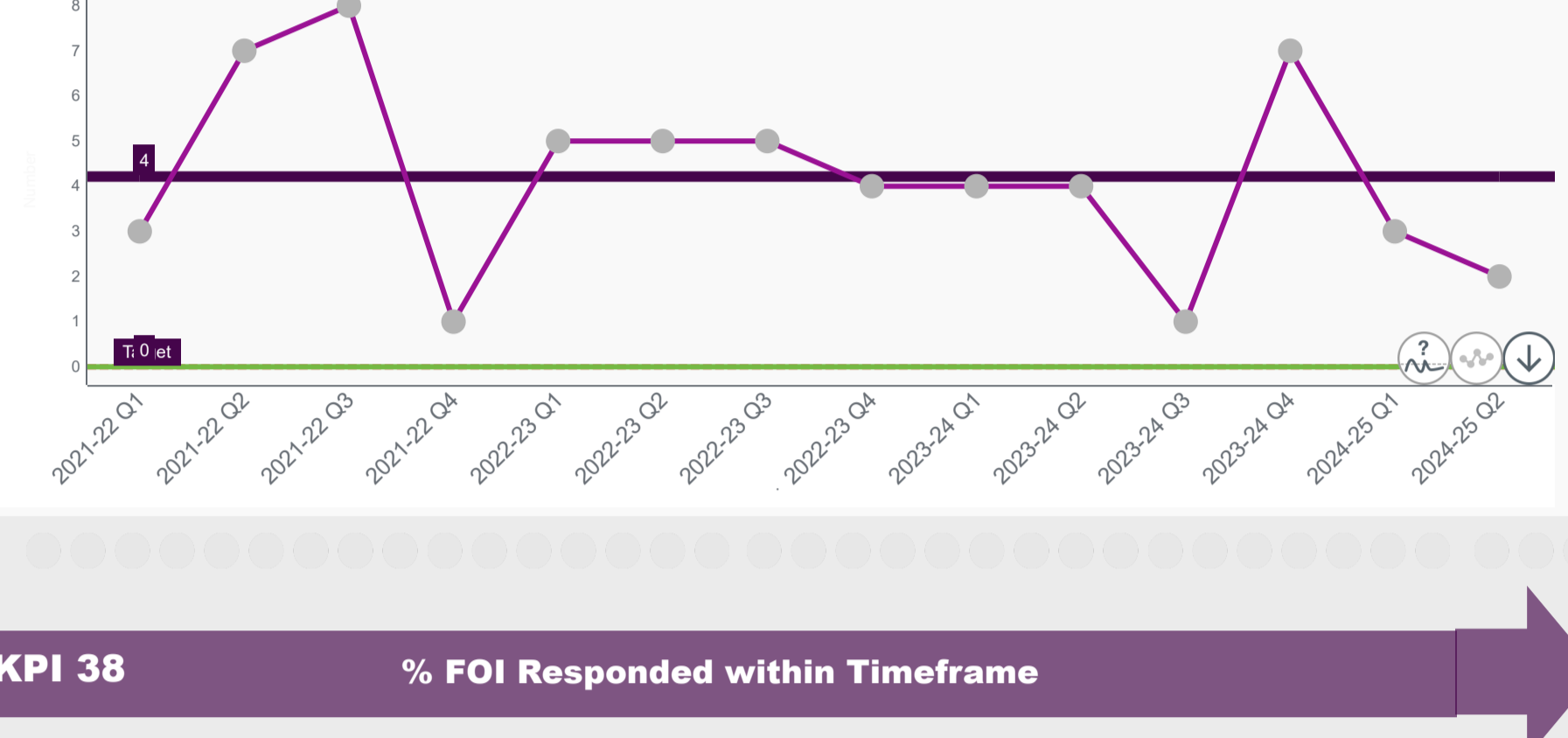
**SUMMARY**

Risk paper provided to Corporate Board and agreed Corporate Service Review will consider the resourcing of the Information Governance Team and the need for any business case to support any additional resourcing that may be required.

**KPI 37 Data Breaches** 0

**PURPOSE:** Demonstrates if staff are complying with GDPR/Data Protection legislation to avoid data breaches

**OWNER:** Head of Corporate Communications



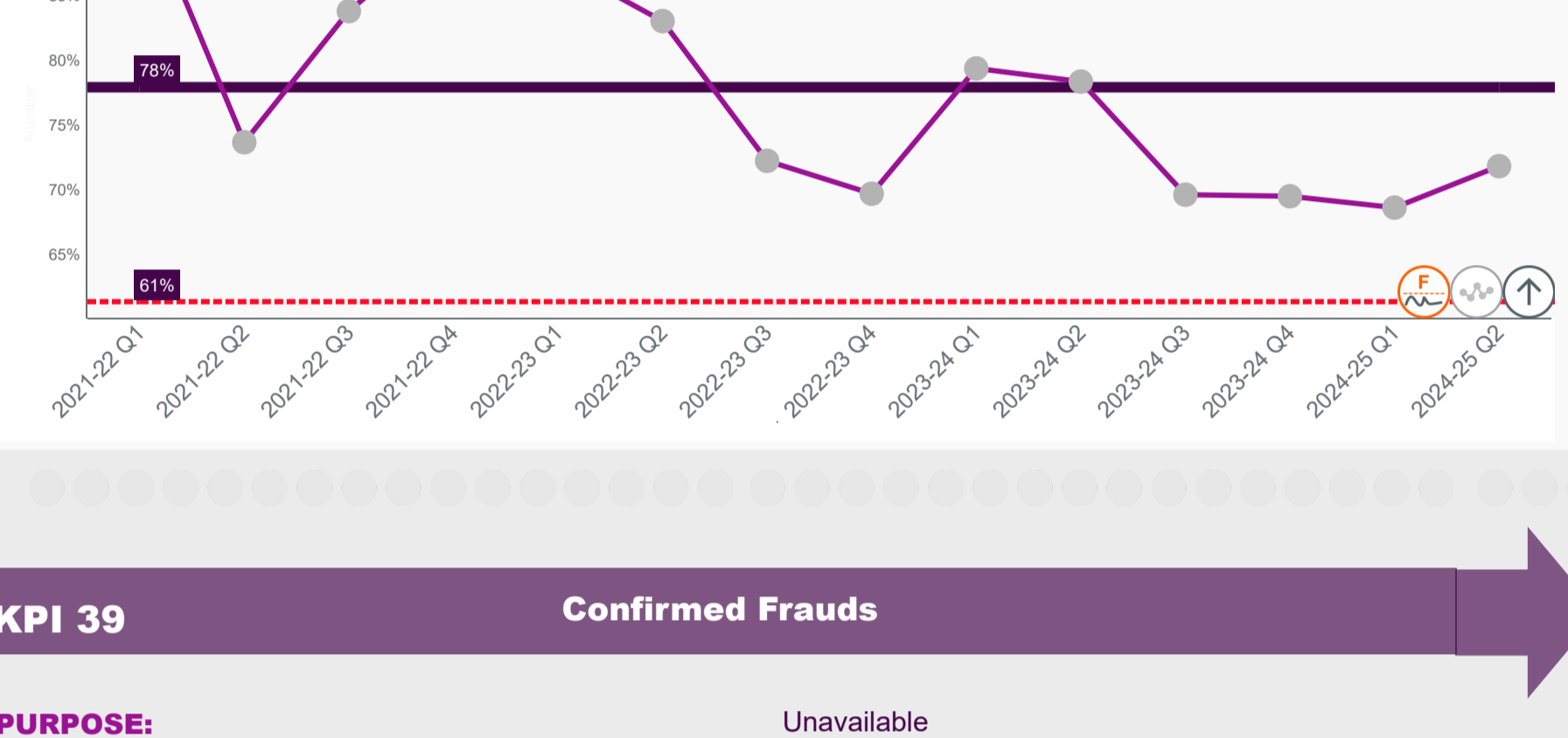
**SUMMARY**

This is one of the lowest number of breaches per quarter on record. Work continues in raising awareness of GDPR and data security to ensure all staff understand their responsibilities.

**KPI 38 % FOI Responded within Timeframe** 95%

**PURPOSE:** Demonstrates if we are meeting the statutory timescales of Freedom of Information legislation

**OWNER:** Head of Corporate Communications



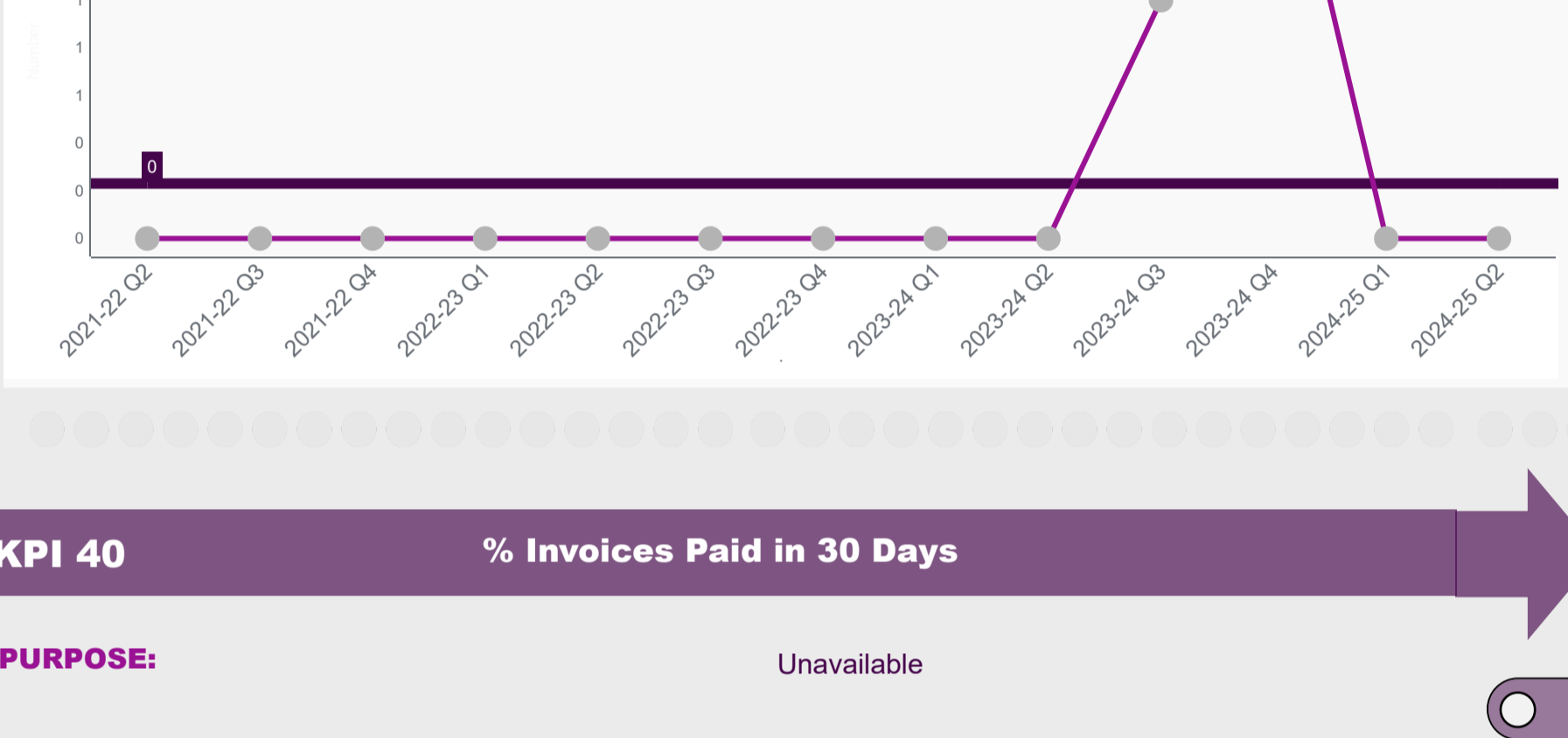
**SUMMARY**

Risk paper provided to Corporate Board and agreed Corporate Service Review will consider the resourcing of the Information Governance Team and the need for any business case to support any additional resourcing that may be required.

**KPI 39 Confirmed Frauds** 0

**PURPOSE:** Unavailable

**OWNER:** Head of Finance & Procurement



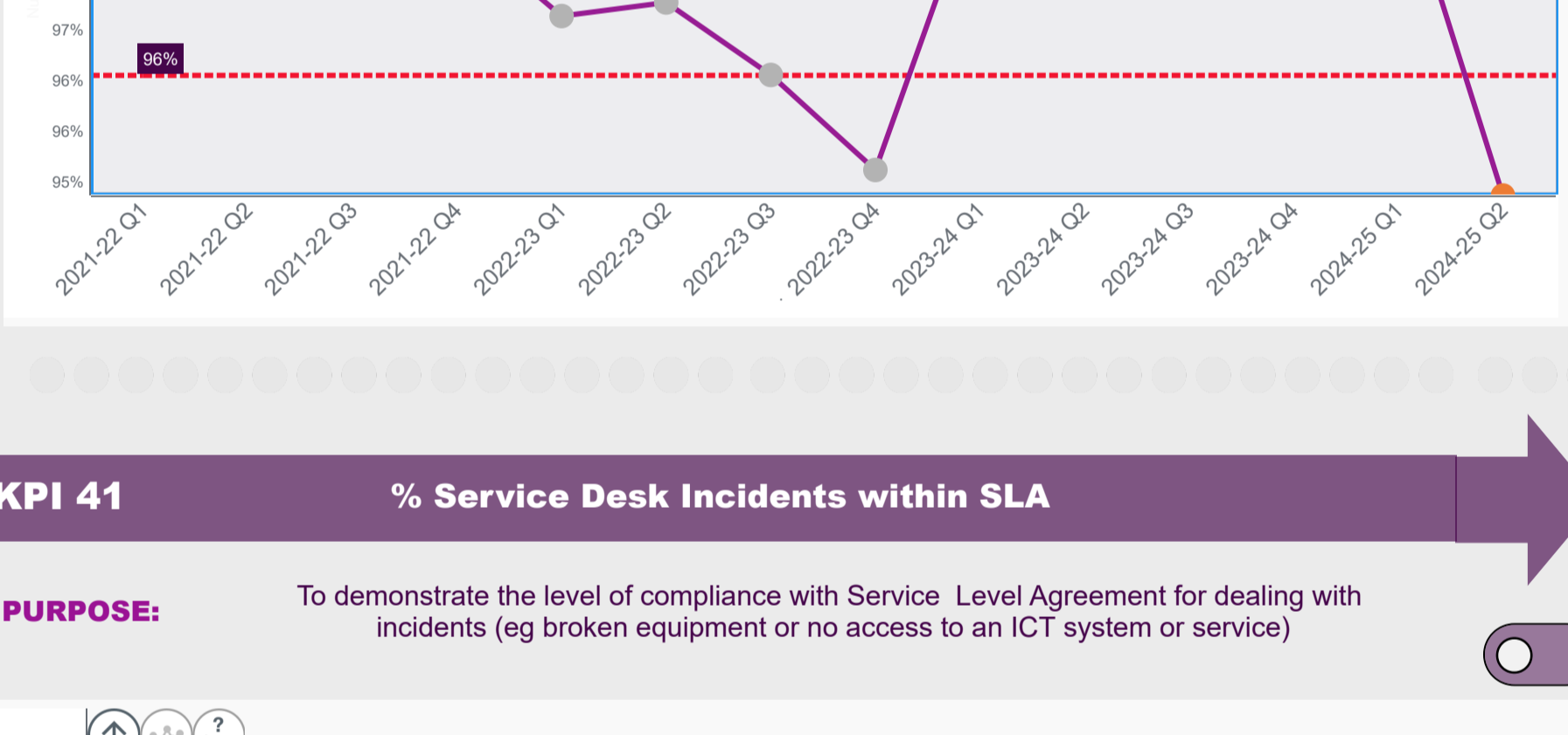
**SUMMARY**

The Service has a zero tolerance in relation to fraud and through fraud risk assessments, active participation in the National Fraud Initiative, internal audit reviews and staff training, continues to manage this risk and raise awareness and ownership of managing fraud within the Service.

**KPI 40 % Invoices Paid in 30 Days** 98%

**PURPOSE:** Unavailable

**OWNER:** Head of Finance & Procurement



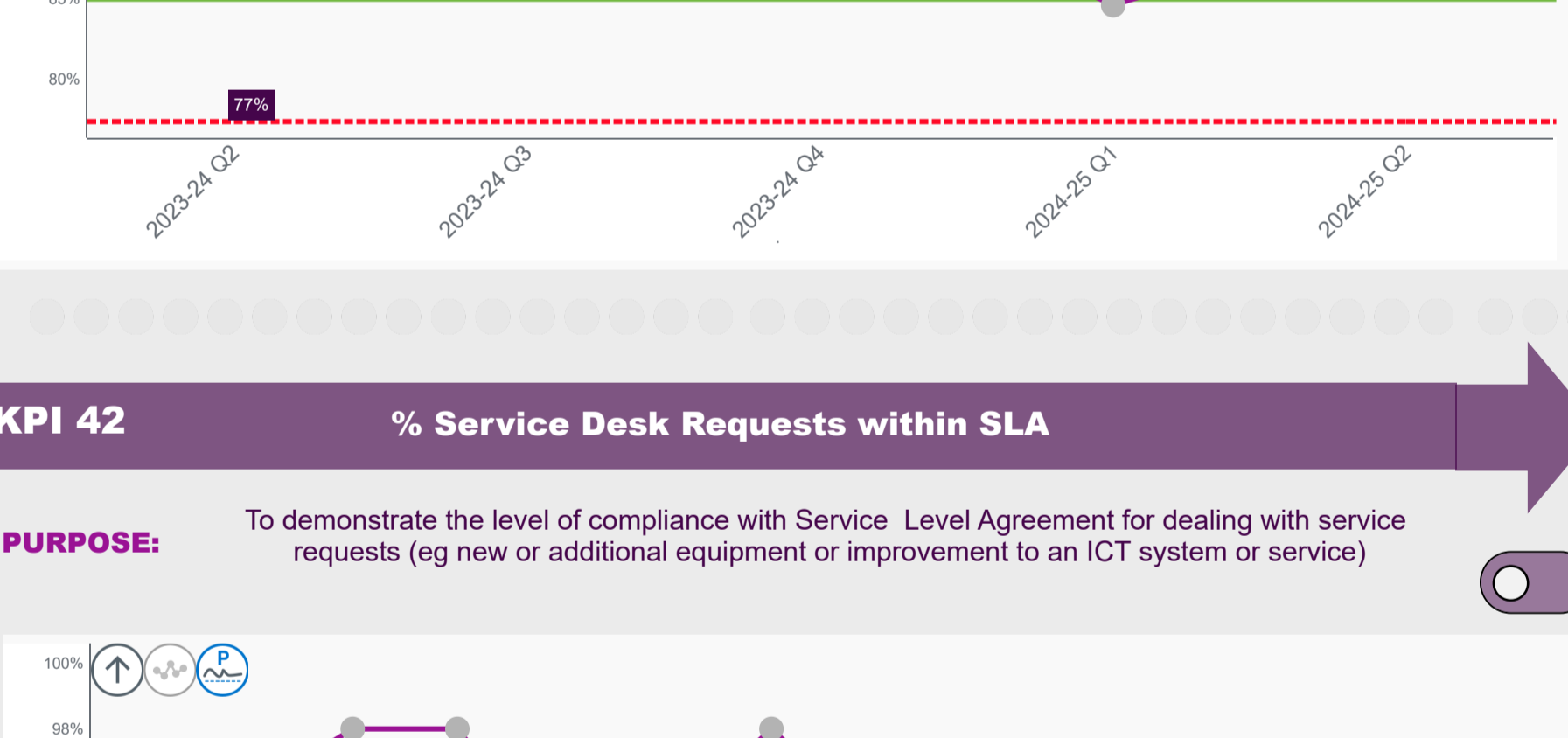
**SUMMARY**

The year to date KPI is 96%. Invoices are processed within 1 working day of receipt. Budget holders are sent lists of outstanding invoices on a weekly basis to request that invoices are authorised timely to ensure that suppliers are paid on time and the KPI is met.

**KPI 41 % Service Desk Incidents within SLA** 85%

**PURPOSE:** To demonstrate the level of compliance with Service Level Agreement for dealing with incidents (eg broken equipment or no access to an ICT system or service)

**OWNER:** Head of ICT



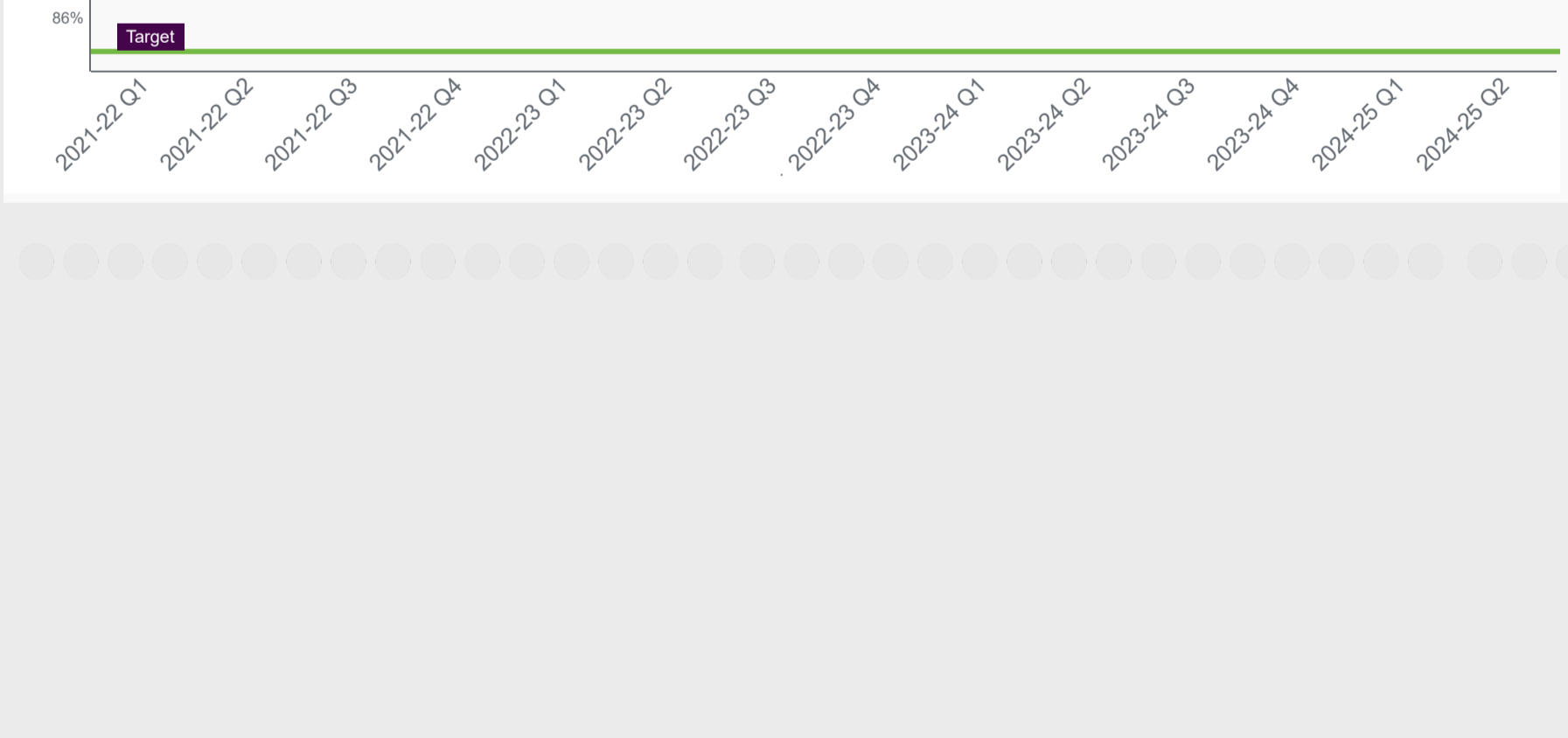
**SUMMARY**

The stats reflect a slight increase in demand for Service Desks services in respect of incidents, and also show an improvement on Q1s closed having breached percentage - with circa 5% less incidents breaching on comparison.

**KPI 42 % Service Desk Requests within SLA** 85%

**PURPOSE:** To demonstrate the level of compliance with Service Level Agreement for dealing with service requests (eg new or additional equipment or improvement to an ICT system or service)

**OWNER:** Head of ICT



**SUMMARY**

The stats reflect a slight increase in demand for Service Desks services in respect of requests for fulfilment, and also show an improvement on Q1s fulfilled having breached percentage - with circa 4% less requests breaching on comparison.

Full guidance can be found on the [Power BI Users Yammer Community](#), along with details of available support.

### How to navigate your way around this report:

You can use the navigational buttons on the left-hand/top of each page to return to the home page, go to the next page, return to the previous page, go to the Help page, or go to the About page.

### How to interact with the report:

Power BI reports and dashboards are very interactive; this means you'll be able to interrogate the data yourself to look into certain periods or areas.

- Look out for the hint buttons on pages, which tell you how you can interact with the dashboard:



- You can view the details of data that make up a visualisation by **hovering over a chart/visual** (e.g. a point on a map or bar/line on a chart).
- You can change how a visual looks by sorting it, for example by numeric values or text data. To sort a visual, first select it and then click on the **More actions (...)** button on the visual, which will bring up the sorting options. Power BI reports retain the filters, slicers, sorting, and other data view changes that you make.
- You can use the filters on the report page to target specific areas or time periods etc. To select more than one option in a filter (for example more than 1 business area), **press and hold the Ctrl button on your keyboard** whilst you click on the filter selections.

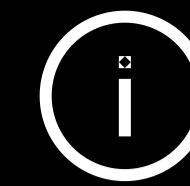
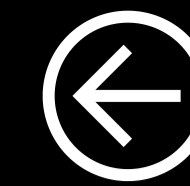
### Interpreting statistics and trends:

For help with interpreting the statistics within this report, identifying potential trends, or to gain a deeper understanding of what the data means, please contact the Business Intelligence Team.

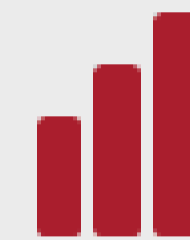
### Usage:

This report uses **LIVE MANAGEMENT INFORMATION**. Only specific users can access the report, and you must not take screen shots of any of the pages.

For further help, please contact the Business Intelligence Team - [bi@firescotland.gov.uk](mailto:bi@firescotland.gov.uk)



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BUSINESS  
**INTELLIGENCE**

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Any issues or questions with this report please contact

[bi@firescotland.gov.uk](mailto:bi@firescotland.gov.uk)



<b>Report to:</b>		<b>AUDIT AND RISK ASSURANCE COMMITTEE</b>						
<b>Meeting Date:</b>		<b>23 JANUARY 2025</b>						
<b>Report Title:</b>		<b>FREEDOM OF INFORMATION UPDATE</b>						
<b>Report Classification:</b>	<b>For Scrutiny</b>	<b>SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u></b>						
		<a href="#"><u>A</u></a>	<a href="#"><u>B</u></a>	<a href="#"><u>C</u></a>	<a href="#"><u>D</u></a>	<a href="#"><u>E</u></a>	<a href="#"><u>F</u></a>	<a href="#"><u>G</u></a>
<b>1</b>	<b>Purpose</b>							
1.1	To update the Audit and Risk Assurance Committee (ARAC) on the actions being taken within Information Governance (IG) to a Level 2 Intervention opened by the Office of the Scottish Information Commissioner (OSIC) in relation to the Scottish Fire and Rescue Service's (SFRS) compliance with Freedom of Information.							
<b>2</b>	<b>Background</b>							
2.1	Access to information is principally governed by the Freedom of Information (Scotland) Act 2002 (FOISA), the Environmental Information (Scotland) Regulations 2004 (EIR) and the Data Protection Act 2018 (DPA). All three provide rights of access to information, with limited exceptions.							
2.2	In effect, the three pieces of legislation work together, the EIR enabling access to environmental information, DPA enabling access to one's own personal data and FOISA enabling access to all other information.							
2.3	Our figures have demonstrated a continued increase from 2019/20, after a dip during Covid 19 in 2020-21, to the year end 2023/24. The table below illustrates the percentage increases from 2021/20 to 2023/24 for the total requests and for the FOI and Subject Access Requests (SAR) requests. All requests are managed by the FOI team, which consists of two Grade 5 officers and one Grade 2 admin assistant.							
	<b>Percentage Change Total Information Requests</b>		<b>Percentage Change FOI Requests</b>		<b>Percentage Change SAR Requests</b>			
	17%		10%		68%			
2.4	Due to the increase in both the number and complexity of the requests SFRS receive there has been a reduction in the number of requests responded to within the required 20 working days for FOIs. Performance issues have also been compounded by long term sickness absence within the team.							
2.5	A report setting out the issues faced by SFRS and proposed improvement actions was presented to the Corporate Board (CB) in October 2024 which also highlighted that SFRS was at risk of an intervention by OSIC with respect to meeting our targets for processing FOIs if we did not improve our performance (Appendix A).							

2.6	The CB decided to remit the issue to the Corporate Services Review. However, a Level 2 Intervention letter was issued on 29/11/24 by OSIC to SFRS in relation to FOIs and SFRS were asked to submit a formal response and action plan to OSIC by 22 January.
2.7	This paper summarises the actions SFRS is taking to address the concerns raised by the Commissioner.
<b>3</b>	<b>Main Report/Detail</b>
3.1	<b>Non-compliance issues</b>
3.1.1	OSIC have raised concerns around SFRS's low compliance with statutory timescales when responding to FOI requests. The Service has been underperforming against its target for the last two years and this year is responding to around 70% of requests within 20 working days.
3.1.2	One area on note is compliance with timescales for reviews, this is where an applicant appeals against their initial response from the SFRS team, this has also dropped. Although numbers of reviews received are low, performance has fallen at points to as low as 20% of reviews responded to within statutory timescales. This has been exacerbated by a technical fault with the information recording system.
3.1.3	The Commissioner has asked SFRS to provide details regarding the staffing, structure, training policies and procedures for management of FOI across the Service along with an action plan for improvement. OSIC have asked that SFRS achieve at least 85% compliance with statutory timescales by 31 March 2025. They will meet with the IG team manager monthly until they are confident there has been an improvement.
3.2	<b>Proposed actions</b>
3.2.1	Four key areas of improvement have been identified to help achieve an improvement in compliance. <ul style="list-style-type: none"> <li>• Technical systems</li> <li>• Resourcing</li> <li>• Processes</li> <li>• Training</li> </ul>
3.3	<b>Technical systems</b>
3.3.1	Due to a fault in the Dynamics system which is used to manage and record requests, some review requests have not been received by the FOI team. Despite repeated attempts to resolve this issue with the system provider, Synergy, the fault cannot be identified and therefore cannot be resolved.
3.3.2	Interim measures have been put in place to ask applicants to direct their reviews to an alternative email, so they do not get lost in the system.
3.3.3	The FOI team are also engaging with the SFRS Business Intelligence (BI) team and ICT, with a view to replacing Dynamics with a streamlined internal data recording tool by the end of the financial year.
3.4	<b>Resourcing</b>
3.4.1	The impact of the long-term absence of one member of staff within a team of 3 managing all information requests has been significant.
3.4.2	Sickness cover was secured in September 2024. An additional officer has been appointed on a short-term basis and started in January 2025 to help clear the backlog of requests.
3.4.3	Work is ongoing to restructure the department to provide more oversight of compliance across FOI and SARs. A report and supporting business case will be developed to support this and presented to Strategic Leadership Team (SLT) in February 2025.

3.5	<b>Processes</b>
3.5.1	The FOI team have developed a new monthly report for SLT and OSIC which will highlight performance and identify which areas require further support to adhere to FOI processes. The team have also updated the Single Point of Contact (SPOC) list for all Directorates and will work with SPOCs to ensure appropriate understanding of roles/responsibilities and timescales in relation to FOIs.
3.5.2	In partnership with the People Directorate the FOI team are reviewing the process for BAU requests for information from Personal Record Files (PRFs) rather than using a SAR response. Streamlining this process should create capacity for the IG officers to manage other information requests.
3.5.3	The FOI team are contacting all Directorates to identify information which is suitable for proactive publishing. This includes reviewing Board, Committee and Executive Board meeting Planners and making arrangements for the FOI team to get relevant publications as soon as they are approved for adding to the Publication Scheme.
3.6	<b>Training</b>
3.6.1	As part of the action plan for the Commissioner the FOI team will be completing a FOI Self-Assessment toolkit provided by OSIC to determine our long term improvement processes.
3.6.2	While the FOI team regularly provide training to SPOCs within functions, it will complete another round of training with all directorates with a targeted focus on those areas which receive a high level of requests.
3.6.3	With all of the above actions, and triaging of requests within the FOI team to aid compliance with statutory timescales, it is expected there will be significant improvement in SFRS compliance rates within the next three months.
3.6.4	The IG manager will work with OSIC to monitor performance and ensure full implementation of the action plan.
<b>4</b>	<b>Recommendation</b>
4.1	ARAC is asked to scrutinise the contents of the report.
<b>5</b>	<b>Key Strategic Implications</b>
5.1	<b>Risk</b>
5.1.1	As the details of interventions are made public there is a reputational risk to SFRS. Also failure to evidence improvement could result in further sanction from OSIC, including investigation and fines.
5.2	<b>Financial</b>
5.2.1	There is the potential that failure to improve performance could result in a fine against SFRS.
5.3	<b>Environmental &amp; Sustainability</b>
5.3.1	There are no environmental and sustainability issues associated with this report.
5.4	<b>Workforce</b>
5.4.1	There are no immediate workforce issues associated with this report.
5.5	<b>Health &amp; Safety</b>
5.5.1	There are no health and safety issues associated with this report.

5.6 5.6.1	<b>Health &amp; Wellbeing</b> There are no health and wellbeing issues associated with this report.	
5.7 5.7.1	<b>Training</b> FOI training will be rolled out across all Directorates to support the Service understanding of FOIS and our legal compliance responsibilities.	
5.8 5.8.1	<b>Timing</b> There are no timing issues associated with this report.	
5.9 5.9.1	<b>Performance</b> This report highlights a reduction in performance in terms of compliance with FOI legislation. This will continue without the successful interventions set out in the report.	
5.10 5.10.1	<b>Communications &amp; Engagement</b> There are no communications issues associated with this report.	
5.11 5.11.1	<b>Legal</b> SFRS are in breach of their statutory responsibilities in managing in processing FOIs and failure to act to rectify the situation could result in OSIC imposing fines and further sanctions on SFRS.	
5.12 5.12.1	<b>Information Governance</b> DPIA is not required	
5.13 5.13.1	<b>Equalities</b> EHRIA not required	
5.14 5.14.1	<b>Service Delivery</b> There are no service delivery issues associated with this report.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (SFRS Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Mark McAteer, Director of Strategic Planning, Performance and Communication
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	<del>Substantial/Reasonable/Limited/Insufficient</del>
7.3	<b>Rationale:</b>	The steps set out in the report provide an appropriate level of response to the OICS intervention and will result in desired levels of performance improvement.
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A: Paper to Corporate Board, October 2024	
<b>Prepared by:</b>		Marysia Waters, Head of Communications and Engagement
<b>Sponsored by:</b>		Mark McAteer, Director of of Strategic Planning, Performance and Communication
<b>Presented by:</b>		Carol Wade, Information Governance Manager
<b>Links to Strategy and Corporate Values</b>		
This paper supports the delivery of Outcome 5 in the SFRS Strategi Plan 2022-2025: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.		



OFFICIAL

<b>Governance Route for Report</b>	<b>Meeting Date</b>	<b>Report Classification/ Comments</b>
<i>Strategic Leadership Team</i>	<i>17 December 2024</i>	<i>For scrutiny</i>
<i>Audit and Risk Assurance Committee</i>	<i>23 January 2025</i>	<i>For scrutiny</i>

## SCOTTISH FIRE AND RESCUE SERVICE

## Corporate Board



SCOTTISH  
FIRE AND RESCUE SERVICE  
Working together for a safer Scotland

Report No:

Agenda Item:

Report to:	CORPORATE BOARD						
Meeting Date:	28 OCTOBER 2024						
Report Title:	FREEDOM OF INFORMATION (AND OTHER REQUESTS) RISK HIGHLIGHT REPORT						
Report Classification:	For Information	<b>SFRS Board/Committee Meetings ONLY</b> For Reports to be held in Private Specify rationale below referring to <b><u>Board Standing Order 9</u></b>					
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
<b>1</b>	<b>Purpose</b>						
1.1	To provide the Corporate Board with an update on the issues faced by SFRS in managing/handling information requests which are impacting on our ability to meet statutory deadlines.						
<b>2</b>	<b>Background</b>						
2.1	<p>The Scottish Fire and Rescue Service is committed to promoting and actively developing the culture of openness, transparency and accountability.</p> <p>Access to information is principally governed by the Freedom of Information (Scotland) Act 2002 (FOISA), the Environmental Information (Scotland) Regulations 2004 (EIR) and the Data Protection Act 2018 (DPA). All three provide rights of access to information, with limited exceptions.</p> <p>In effect, the three pieces of legislation work together, the EIR enabling access to environmental information, DPA enabling access to one's own personal data and FOISA enabling access to all other information.</p> <p>This report highlights some of the current issues and risks SFRS are facing in dealing with these requests and trying to comply with our statutory obligations.</p>						
<b>3</b>	<b>Main Report/Detail</b>						
3.1	<p>Statistics for the three pieces of legislation are reported quarterly to the Office of the Scottish Information Commissioner (OSIC), internally to the Information Governance Group (IGG), highlight reports to the Corporate Board (CB), to Performance Data Services for the Performance Management Framework who provide details to the Service Delivery Committee (SDC), Strategic Leadership Team (SLT) and SFRS Board.</p> <p>Our figures have continued to increase after a dip during Covid 19 in 2020-21 and are rising year on year. Figures so far this year indicate that this trend will continue with an estimated 2500 cases over the year. Please see Appendix A.</p> <p>Details of our target rates are also within Appendix A: The SFRS target for responses is 95%.</p>						

3.2

The FOI/DP team are currently dealing with an average of 128 cases per month and this increasing trend would mean approximately 208 cases per month. With a small team of two full time FOI/DP Officers and one Admin Support, who deals with mostly assigning cases and dealing with Incident Reports (IRSs) it is likely our target rates will continue to drop and will not meet our statutory deadlines.

**SFRS Upcoming Work**

With the upcoming changes which are part of the wider Strategic Service Review Programme (SSRP), we have already seen an increase in the size and complexity of FOI requests, particularly from the media and MPs/MSPs/Councillors from across Scotland.

We have continual resource intensive requests and often repeated requests from individuals who are not satisfied with their response. Whilst we have a review process and advise individuals to contact OSIC, some do not wish to do this and continue to send numerous emails relating to the same issue.

Another example where the time and effort has increased, is with Subject Access Requests under Data Protection legislation.

The number of SARs has also increased following the impact of the Pension remedy as current and former staff seek access to their personnel files. These do not need to be processed as a SAR and we are working with the People Directorate to address this.

These can also be complex and require significant work before being issues which impacts on the officer's ability to manage other requests. For example, one case involved a request for all correspondence and emails from 15 specific members of staff. The final document contained 198 pages of emails. This took one officer a full week (35 hours) of work to produce and review before publishing.

Year	Quarter	Total Received	% Responded on Time
2021-22	Q1	30	73%
	Q2	27	96%
	Q3	37	83%
	Q4	43	83%
2022-23	Q1	32	90%
	Q2	34	88%
	Q3	39	79%
	Q4	41	70%
2023-24	Q1	50	86%
	Q2	62	84%

	Q3	61	85%
	Q4	81	77%
2024-25	Q1	62	73%
	Q2 to date (quarter doesn't finish until 30 October)	45 to date	

3.3

In terms of FOI, with more complex cases coming in and the upcoming changes within SFRS it is anticipated the number of requests for information will only increase further and add to the pressures of responding on time.

We are also experiencing a number of areas within SFRS who either do not respond to requests within the timescales requested, or withhold or redact information. It is appreciated that these requests are time consuming, but these are statutory requirements which SFRS are currently not meeting.

**Organisational Responsibility Expected by OSIC**

FOI should be recognised as a specific statutory corporate function within an authority. As such, it should receive the necessary levels of organisational support at both strategic and operational levels as well as sufficient resource to ensure compliance with Scotland's access to information regimes.

Authorities must ensure that they have robust, proportionate systems to allow them to log, track and monitor the requests for information they receive. Reporting should identify any issues with the handling of requests (e.g. meeting the statutory timescales) or identifying areas of work and/or types of information which are frequently the subject of requests.

3.4

Authorities require appropriate policies, procedures, systems in place to support and deliver FOI duties and continue to review FOI procedures and practices regularly to ensure arrangements continue to meet both statutory obligations and best practice.

**Risks**

The Scottish Information Commissioner has duties and powers to promote good practice by public authorities which includes promoting observance of the Scottish Ministers' Code of Practice. Scottish public authorities are expected to adhere to the Code unless there are good reasons not to which are capable of being justified to the Commissioner. If the Commissioner considers that an authority is failing to take account of the guidance in this Code, the Commissioner may issue a practice recommendation specifying the steps that the authority should, in the Commissioner's opinion, take to conform with the Code.

The recommendation will set out in writing the particular provisions of the Code with which the authority is failing to comply. A Practice Recommendation is designed to help the authority improve its compliance with the legislation, a failure to comply with a practice recommendation may lead to a failure to comply with the legislation which can result in an enforcement notice being issued by the Commissioner.

3.5

A failure may also be the subject of specific comment in a report by the Commissioner to Parliament. If the Commissioner reasonably requires any information to determine whether an authority is complying with the Code, the Commissioner may issue an Information Notice which requires an authority to provide the necessary information to the Commissioner within a stipulated time.

The notice will explain why the Commissioner requires the information and give details of the authority's right to appeal to the Court of Session against the decision that resulted in the giving of an information notice. The Commissioner may also refer to non-compliance with the Code in Decision Notices issued as a result of a request being appealed. If a public authority fails to comply with an Information Notice, an Enforcement Notice, or a Decision Notice, the Commissioner may certify in writing to the Court that the public authority has failed to comply with the notice. The Court may then inquire into the matter and may deal with the authority as if it were in contempt of court.

**No of Decision Notices**

As a result of the reduction in responses being issued on time, we are also seeing an upward trend in appeals to the Scottish Information Commissioner (OSIC). OSIC issue decision notices following investigation into appeals and these are published on their website. The number of decision notices issued against SFRS is listed below, however as OSIC are also experiencing a backlog there are a number of cases which remain open and it is possible these numbers will increase.

A small number have been withdrawn where we were able to evidence responses have been provided, however the management of reviews and appeals is creating additional pressure within the team.

Year	No of decision notices	Cases still open with OSIC
2021/22	1	N/A
2022/23	3	2
2023/24	7	3
2024/25 (to date)	6	3

3.6

If we continue to receive further Decision Notices, OSIC may elect to take further action. This could include investigating our performance as has been done within in other organisations.

**Benchmarking**

As mentioned previously in the report, SFRS have a small team of two full time FOI/DP Officers and one Admin Support, who deals with mostly assigning cases and dealing with Incident Reports (IRSs).

We have conducted some benchmarking with regards to numbers of requests and staff resources with Glasgow City Council, Scottish Government, Police Scotland and Fife Council.

Below shows a comparison against these other organisations

	Q1	Q2	Q3	Q4	Total	On Time	Percentage
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<b>Scottish Government</b>	823	946	1089	1102	3960	3044	77%
<b>Glasgow City Council</b>	687	664	782	966	3099	2948	95%
<b>Police Scotland</b>	639	630	694	833	2796	2419	87%
<b>Scottish FRS</b>	512	514	484	637	2147	1667	78%
<b>Fife Council</b>	391	440	543	439	1813	1651	91%

In comparing staff resources to support information governance, benchmarking has also highlighted that SFRS's IG department is comparatively small for the level of requests we receive.

Glasgow City Council

Information and Data Protection Team that handles FOI, EIRs and data protection issues (with the exception of social work FOI/SAR requests which are handled by a separate team).

Team comprises of one Service Delivery Manager, one Senior Case Officer, 6 Case Officers and 3 admin support staff that all handle initial FOI/EIRs/SARs. They have a team of paralegals who provide extra capacity when needed. The team are supported by 2 solicitors. They also have a Data Protection Officer, a Depute Data Protection Officer, a Governance Advisor and a Senior Paralegal who handles the wider data protection issues across the Council.

Scottish Government

Scottish Government have a slightly different approach where each policy area assigns a case officer to a request once it has been allocated. They have a central FOI team, but they are there to triage/allocate/co-ordinate/advise/QA etc rather than be case officers. So for example, they have a small team of 11 staff in the Fire and Rescue Unit, and while no one is a 'dedicated resource' dealing purely with FOIs any one of them could be allocated a request (and at certain grades deal with Reviews too) depending on the nature of the request and the subject matter.

Police Scotland

Police Scotland have 9 staff working on FOI but against a split of their time, this works out to be 6.3 FTE.

30 staff potentially working on Data Protection requests but against a split of their time, it is 19.08 FTE.

They have also identified a continuing increase in requests quarter on quarter.

Fife Council

The information request team at Fife Council is made up of 1 Lead Officer, 3 Information Co-ordinators, 9.2 FTE Information Specialists, 6 Information Assistants.

3.7

**Ongoing Work**

It is recognised that, while ultimately an increase in staffing resource would address the pressure within the team, there are some internal changes which can be made which will improve performance against our statutory targets.

	<p>SFRS currently review our policies and procedures regularly and the FOI/DP Team are currently working with Synergi who support Dynamics, our case management system, to make improvements to the system which will help manage the cases more effectively. We are reviewing the Single Points of Contact (SPOCs) and their remits to ensure cases get to the correct departments/people without delay.</p> <p>We are also receiving extra support from the Head of Function/SPPC Support Officer to monitor responses received back from departments/people to ensure they are complying with the FOI Handling Procedure timelines. Regular chaser emails will be sent to SPOCs and escalated to Heads of Function/DACOs when not dealt with.</p> <p>In line with the legislation, SFRS have always maintained a Publication Scheme where information/documentation is published on the website proactively to allow easier access to information and reduce the number of responses we must provide.</p> <p>The new Document Library provides the ability for departments to decide if something should be uploaded to the Publication Scheme at the same time it is made available on the iHub. This process is being automated as part of a workflow and will help to encourage more proactive publishing.</p> <p>During 2024/25, the FOI/DP Team intend to carry out awareness training across relevant areas of the service to ensure there is clear understanding of requirements and our statutory obligations. Also highlighting the Records Management element in not holding documents for longer than is necessary.</p> <p>We are also planning on developing a training package for staff specifically on Freedom of Information during 2024/25 and ensuring new managers are trained in dealing with information requests.</p> <p><b>Current Position</b></p> <p>3.8 One of the Service’s two FOI/DP officers is currently on long-term sick leave and this has created additional pressure within the team. Temporary backfill has been recruited to this post, however a longer-term solution is required to address the increased workload.</p> <p>The Corporate Service Review will consider the resourcing of the Information Governance Team and the need for any business case to support any additional resourcing that may be required.</p>
<b>4</b>	<b>Recommendation</b>
4.1	<p>The Corporate Board are asked to note the contents of this report and support the FOI/DP Team by</p> <ol style="list-style-type: none"> <li>1) Recognise the risks outlined in the report</li> <li>2) Confirm each directorate has a SPOC in place to support the management of FOIs/EIRS and SARs and that teams understand the need to respond quickly to requests and provide all of the necessary information when required</li> </ol>
<b>5</b>	<b>Key Strategic Implications</b>
5.1 5.1.1	<p><b>Risk</b> Detailed in the body of this report.</p>
5.2 5.2.1	<p><b>Financial</b> Not applicable for this report at this time.</p>

5.3 5.3.1	<b>Environmental &amp; Sustainability</b> There are no environmental & sustainability implications associated with this report.	
5.4 5.4.1	<b>Workforce</b> There are no workforce implications associated with this report.	
5.5 5.5.1	<b>Health &amp; Safety</b> There are no health & safety implications associated with this report.	
5.6 5.6.1	<b>Health &amp; Wellbeing</b> There are no Health & Wellbeing implications associated with this report.	
5.7 5.7.1	<b>Training</b> There are no training implications associated with this report	
5.8 5.8.1	<b>Timing</b> Not applicable for this report at this time.	
5.9 5.9.1	<b>Performance</b> Not applicable for this report at this time.	
5.10 5.10.1	<b>Communications &amp; Engagement</b> Not applicable for this report at this time.	
5.11 5.11.1	<b>Legal</b> As detailed in the body of this report, legal obligations under the Freedom of Information (Scotland) Act 2002 and Data Protection Act 2018.	
5.12 5.12.1	<b>Information Governance</b> A Data Protection Impact Assessment is not applicable for this report at this time..	
5.13 5.13.1	<b>Equalities</b> Not applicable for this report at this time.	
5.14 5.14.1	<b>Service Delivery</b> Not applicable for this report at this time.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable for this report at this time.	
<b>7</b>	<b>Assurance (SFRS Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Mark McAteer, Director of SPPC
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	<b>Substantial/Reasonable/Limited/Insufficient</b>
7.3	<b>Rationale:</b>	
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix 1 – Information Governance Stats 2013-2024	
<b>Prepared by:</b>		Carol Wade, Information Governance Manager/Data Protection Officer
<b>Sponsored by:</b>		Marysia Waters, Head of Corporate Communications and Engagement
<b>Presented by:</b>		Mark McAteer, Director of SPPC
<b>Links to Strategy and Corporate Values</b>		
The Freedom of Information process supports Outcome 5 - We are a progressive organisation, use our resources responsibly and provide best value for money to the public. We will achieve this by:		



Improving the use of data and business intelligence to support decision making.  
Proactively engaging with and providing more accessible information on what we do for the public and our stakeholders.

<b>Governance Route for Report</b>	<b>Meeting Date</b>	<b>Report Classification/ Comments</b>
Information Governance Group	22/11/2023	Approved
Good Governance Board	12/12/2023	Approved
Corporate Board	31/10/2024	Approved



Report to:	AUDIT AND RISK ASSURANCE COMMITTEE							
Meeting Date:	23 JANUARY 2025							
Report Title:	QUARTERLY UPDATE OF GIFTS, HOSPITALITY & INTERESTS REGISTER							
Report Classification:	For Scrutiny	<b>SFRS Board/Committee Meetings ONLY</b> For Reports to be held in Private Specify rationale below referring to <b><u>Board Standing Order 9</u></b>						
		<a href="#">A</a>	<a href="#">B</a>	<a href="#">C</a>	<a href="#">D</a>	<a href="#">E</a>	<a href="#">F</a>	<a href="#">G</a>
<b>1</b>	<b>Purpose</b>							
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with the 2024/25 Q3 update on the Gifts, Hospitality and Interests Register.							
<b>2</b>	<b>Background</b>							
2.1	The Scottish Fire and Rescue Service (SFRS) Gifts, Hospitality and Interests policy establishes a formal and consistent approach in relation to the offer, refusal and acceptance of gifts and hospitality and ensures that conflicts of interest are identified and avoided where possible.							
2.2	The policy reflects the general underlying principle that SFRS will operate in an open and transparent manner and aims to ensure that the conduct of all staff is impartial, honest and beyond reproach at all times, ensuring that SFRS suffers no reputational damage.							
2.3	As part of the policy the Director of Finance and Contractual Services will publish a register of Gifts, Hospitality and Interests with a value in excess of £50 submitting a report on a quarterly basis to the ARAC and the Corporate Board (CB) for noting. The Risk and Audit Section will be responsible for managing any relevant information.							
<b>3</b>	<b>Main Report/Detail</b>							
3.1	The Gifts, Hospitality and Interests (GHI) register for 2024/25, up to 6 January 2025, identifies 29 entries, with further information identified within Appendix A to this report. Separately, a further 3 declarations, under the £50 threshold, were received but not published.							
3.2	In relation to the donation on 12 November 2024, New Cumnock Fire Station were gifted Christmas decorations by the New Cumnock Development Trust at an estimated value of £3000. The Trust helps support and bring sustainable development to the community of New Cumnock and is a registered charity. The declaration was authorised by the local Group Commander and checks undertaken by Compliance confirm that the Trust is not a current supplier on Technology One and that local arrangements will be updated in relation to storage of the items. Money raised from the Christmas events were donated to the Fire Fighters Charity.							
3.3	Engagement in relation to gifts, hospitalities and interests has continued with meetings held and ongoing with Directorate Management Teams, Local Senior Officer (LSO) meetings							

3.4	and Functional meetings to communicate the requirements of the policy and examples of declarations that need to be made.  In relation to the mandatory Gifts, Hospitality and Interests LCMS module, within Training for Operational Competence (TFOC), approximately 4,600 members of staff have now completed this module, with monitoring of completion rates monitored through the Compliance Team.
<b>4</b>	<b>Recommendation</b>
4.1	The report is provided to the Audit and Risk Assurance Committee for scrutiny.
<b>5</b>	<b>Key Strategic Implications</b>
5.1	<b>Risk</b>
5.1.1	The report reflects the general underlying principle that SFRS will operate in an open and transparent manner and aims to ensure that the conduct of all staff is impartial, honest and beyond reproach at all times, ensuring that SFRS suffers no reputational damage and minimises the risk of fraud to the Service.
5.1.2	The report is aligned to the Services Financial risk appetite in relation to financial propriety, regularity and Fraud risks, with a strong focus on maintaining effective financial controls and accountability, where a Minimalist risk appetite was identified.
5.2	<b>Financial</b>
5.2.1	The report identifies declarations made in relation to Gifts, Hospitality and Interests, minimising the risk of fraud and associated financial loss to the Service.
5.3	<b>Environmental &amp; Sustainability</b>
5.3.1	Any implications arising from the report will be managed by the relevant Directorate.
5.4	<b>Workforce</b>
5.4.1	Any implications arising from the report will be managed by the relevant Directorate.
5.5	<b>Health &amp; Safety</b>
5.5.1	Any implications arising from the report will be managed by the relevant Directorate.
5.6	<b>Health &amp; Wellbeing</b>
5.6.1	Any implications arising from the report will be managed by the relevant Directorate.
5.7	<b>Training</b>
5.7.1	Any implications arising from the report will be managed by the relevant Directorate.
5.8	<b>Timing</b>
5.8.1	The report is provided to the Audit and Risk Assurance Committee on a quarterly basis as required.
5.9	<b>Performance</b>
5.9.1	The report provides information on declarations received and actions taken to increase awareness and ownership within the Service, the result of which will be increased levels of reporting.
5.10	<b>Communications &amp; Engagement</b>
5.10.1	Any implications arising from the report will be managed initial through Finance and Procurement and by the relevant Directorate to ensure policy is adhered to.

5.11 5.11.1	<b>Legal</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.12 5.12.1	<b>Information Governance</b> DPIA completed – Yes, in relation to the Gifts, Hospitality and Interests Policy.	
5.13 5.13.1	<b>Equalities</b> EHRIA completed – Yes, in relation to the Gifts, Hospitality and Interests Policy.	
5.14 5.14.1	<b>Service Delivery</b> Any implications arising from the report will be managed by the relevant Directorate.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (SFRS Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Sarah O'Donnell, Director of Finance and Contractual Services
7.2	<b>Level of Assurance:</b>	<del>Substantial</del> /Reasonable/Limited/Insufficient
7.3	<b>Rationale:</b>	Engagement undertaken throughout the Service is resulting in increased awareness within Directorates, with additional queries being received. The aligned LCMS module has been completed by 4600 staff as at January 2025 and wider engagement activities will be continued to raise awareness across the Service.
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A – Gifts Hospitality and Interests Register Q3 2024-25	
<b>Prepared by:</b>	Hazel Buttery, Fraud, Risk and Compliance Officer	
<b>Sponsored by:</b>	Sarah O'Donnell, Director of Finance and Contractual Services	
<b>Presented by:</b>	David Johnston, Risk and Audit Manager	
<b>Links to Strategy and Corporate Values</b>		
External Audit forms part of the Services Governance arrangements and links back to Outcome 5 of the 2022-25 Strategic Plan, specifically Objectives 5.1 and 5.6:		
<b>Outcome 5: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.</b>		
<ul style="list-style-type: none"> <li>Objective 5.1: Remaining open and transparent in how we make decisions.</li> <li>Objective 5.6: Managing major change projects and organisational risks effectively and efficiently</li> </ul>		
<b>Governance Route for Report</b>	<b>Meeting Date</b>	<b>Report Classification/ Comments</b>
<i>Audit and Risk Assurance Committee</i>	<i>23 January 2025</i>	<i>For Scrutiny</i>

APPENDIX A

Date	Employee Name	Employee Position	Area/Directorate/Function		Details of Gift / Hospitality (G/H) & Interest	G/H or Interest	Estimated Value	From (Organisation offering)	Any other Organisation involved	Accepted / Declined / Interest Cat.	Comments
05/04/2024	Dougie Campbell	GC	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Animal rescue gear for use at incidents & to enhance FF safety & animal welfare	Gift	£400	British Horse Society (Scotland)	British Horse Society (Scotland)	Accepted	This equipment has been identified to asset management for adding to register and TSA have authorised the training on the equipment and delivered
12/04/2024	Liz Barnes	SLT	SLT		Public Sector Leaders Luncheon	Hospitality	£50	Oracle	Oracle	Declined	Not attending due to conflict with SFRS
23/04/2024	David Dourley	AC	Service Delivery East	City of Edinburgh	Invitation received from the Head of the Munich Fire Department to attend the opening match of Euro 2024 to observe the FD's aligned operational activities	Hospitality	NA	Munich Fire Department	Munich Fire Department	Accepted	The declaration was received from David Dourley on behalf of 3 members of staff who attended the event. David did not attend the event but forwarded the declaration on behalf of the members of staff
25/04/2024	Ross Haggart	CO	SLT		Charity dinner at BT Tower in aid of FFC	Hospitality	£100	Motorola Solutions	Motorola	Declined	
09/06/2024	Julie McDonough	RCMC	Service Delivery North	City of Aberdeen, Aberdeenshire and Moray	£50 note within thank you card	Gift	£50	Mary Smart	Mary Smart	Accepted	Accepted card at community event not knowing monetary contents until afterwards. Money since donated to FF Charity
10/06/2024	William Stoops	WC	Service Delivery North	Perth & Kinross, Angus and Dundee	Part time personal trainer with David Lloyds Gym Group	Interest	Unknown	David Lloyds Gym Group	David Lloyds Gym Group	1	
11/06/2024	Jonathan Boal	Support Staff	Training, Safety and Assurance		Owens a Health & Safety Consultancy business	Interest	Unknown	Salus Risk Consultancy Ltd	Salus Risk Consultancy Ltd	7	
13/06/2024	Alan Taylor	WC	Service Delivery North	Aberdeenshire & Moray	Voucher for a free round of golf for up to 4 players	Gift	£140	Garmouth and Kingston Golf Club	Garmouth and Kingston Golf Club	Declined	Voucher has been destroyed
20/06/2024	Lewis Preston	RFFC	Service Delivery West	East and West Dunbartonshire and, Argyll and Bute	Works for Mitie Communities under Mitie Group	Interest	Unknown	Mitie	Mitie	1	
20/06/2024	Lorraine Taylor	RFFC	Service Delivery West	East and West Dunbartonshire and, Argyll and Bute	Works for Calmac Ferries Ltd who provide transport services the SFRS may use	Interest	Unknown	Calmac Ferries	Calmac Ferries	1	
01/07/2024	Barry Florence	RCMC	Service Delivery North	City of Aberdeen, Aberdeenshire and Moray	Company director of H.M Sheridan	Interest	Unknown	H.M Sheridan	H.M Sheridan	1	H.M Sheridan supply packed lunches to SFRS
06/07/2024	Graeme Junner	FF	Service Delivery West	East Renfrewshire, Renfrewshire and Inverclyde	FF Junners wife is a partner for Miller Samuel Hill Brown who SFRS trade with	Interest	Data retained by Compliance	Miller Samuel Hill Brown Solicitors	Miller Samuel Hill Brown Solicitors	7	
10/07/2024	Ross Haggart	CO	SLT		Charity dinner for Fire Aid	Hospitality	£50	Scrumptious Consultancy	Scrumptious Consultancy	Declined	
27/07/2024	Colin Stewart	Volunteer WC	Service Delivery North	Highland	Owens an industrial unit of which 1/3 <sup>rd</sup> is rented to SFRS and utilised as Newtonmore Community Fire Station	Interest	Unknown			4	Rental agreements are arranged between legal property team and WC Stewart. There is no connection between Service Delivery management team and WC role
30/07/2024	Barrie McCutcheon	GC	Service Delivery West	City of Glasgow	Cash donation to SFRS in relation to a recent incident	Gift	£5,000	AS Scaffolding	AS Scaffolding	Declined	Advised we wouldn't accept this offer, but directed him to 2 of our supporting charities (Family Support Trust and The Firefighters Charity) advising him if he still wanted make a donation that he could contact them direct
31/07/2024	Gordon MacLeod	Support Staff	Finance & Contractual Services	Property	Hospitality at the 2024 SFRS Winter Ball	Hospitality	£100	Robertson Facilities Management	Robertson Facilities Management	Accepted	RFM have taken the gold sponsorship package at the SFRS Winter Ball 2024. Declan Gordon (RFM Account Manager) & Shona Dunsmore (Business Development Director) extended an invite. Attendance will develop the relationship with the RFM Team
31/07/2024	John Docherty	Support Staff	Finance & Contractual Services	Property	Hospitality at the 2024 SFRS Winter Ball	Hospitality	£100	Robertson Facilities Management	Robertson Facilities Management	Accepted	RFM have taken the gold sponsorship package at the SFRS Winter Ball 2024. Declan Gordon (RFM Account Manager) & Shona Dunsmore (Business Development Director) extended an invite. Attendance will develop the relationship with the RFM Team
01/08/2024	John MacKenzie	Retained	Service Delivery North	Highland	Operates as Director of garage providing services & MOTs to SFRS	Interest	Unknown	Highland Motors Ltd	Highland Motors Ltd	1	



## SCOTTISH FIRE AND RESCUE SERVICE

## Audit and Risk Assurance Committee



Report No: C/ARAC/06-25

Agenda Item: 11.1

<b>Report to:</b>		<b>AUDIT AND RISK ASSURANCE COMMITTEE</b>						
<b>Meeting Date:</b>		<b>23 JANUARY 2025</b>						
<b>Report Title:</b>		<b>RISK UPDATE REPORT (INFORMATION AS AT NOVEMBER 2024)</b>						
<b>Report Classification:</b>		<b>For Scrutiny</b>					<b>SFRS Board/Committee Meetings ONLY</b> <b>For Reports to be held in Private</b> <b>Specify rationale below referring to</b> <u><b>Board Standing Order 9</b></u>	
<b>1</b>	<b>Purpose</b>							
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an overview of the current risks highlighted by Directorates.							
<b>2</b>	<b>Background</b>							
2.1	The purpose of the risk register is to inform decision making through Scrutiny and Assurance processes, providing additional awareness of the risks we face, and the actions required to minimise these risks.							
2.2	The ARAC is responsible for advising the Board and the Accountable Officer on the adequacy and effectiveness of the Service's arrangements for risk management and has oversight of the Strategic Risk Register.							
2.3	The Strategic Leadership Team (SLT) has responsibility for the identification and management of risk and will ensure that Risk Registers present a fair and reasonable reflection of the most significant risks impacting upon the organisation. The SLT will champion the importance of risk management in supporting the achievement of the Service's strategic outcomes and objectives.							
2.4	Risk Registers are prepared in consultation with the Board and SLT and are managed collectively by the SLT, with each Directorate Risk allocated to an identified Head of Function. These Responsible Owners provide information on the current controls in place and identify additional actions still required.							
<b>3</b>	<b>Main Report/Detail</b>							
3.1	<b>Risk Overview</b>							
3.1.1	The risk register is a management tool that provides assurance to the Service and its scrutiny bodies that the significant risks of the organisation have been identified, managed and are subject to ongoing monitoring, review and discussion.							
3.1.2	Following discussion within SLT all Directorate risks will be aligned to the Strategic Plan with only those risks rated 15 or above to be included within reporting templates. This will allow scrutiny to be focused on the most significant risks impacting upon Directorates and consideration of related control actions.							

3.1.3

The table below identifies the alignment between the 2022-25 Strategic Outcomes and the current Directorate Risks with each risk aligned to a single outcome:

Strategic Outcomes		Directorate Risks				Total
		VH	H	M	L	
Outcome 1	Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.	1	1	1		3
Outcome 2	Communities are safer and more resilient as we respond effectively to changing risks.	5	3	2		10
Outcome 3	We value and demonstrate innovation across all areas of our work.			1		1
Outcome 4	We respond to the impacts of climate change in Scotland and reduce our carbon emissions.		1			1
Outcome 5	We are a progressive organisation, use our resources responsibly and provide best value for money to the public	3	6	4		13
Outcome 6	The experience of those who work for SFRS improves as we are the best employer we can be.	6	3	3		8
Outcome 7	Community safety and wellbeing improves as we work effectively with our partners			1		1
		15	14	12		41

3.1.4

Following agreement of the Services risk appetite statements an initial alignment to current Directorate risks has been undertaken. A summary of the appetite ranges within each category is outlined below, together with agreed wording and associated ratings:

	Minimalist	Cautious	Open	Ambitious
Financial				
Organisational Security				
Environmental				
Compliance				
Service Delivery				
People				
Technology				
Political & Stakeholder Relationships				

Risk Appetite Levels	Category Description	Associated Risk Target Rating
Minimalist	Preference for low level of associated risk and uncertainty and will only look to accept risk where it is essential to do so. The creation of opportunity is not a key driver.	Rating Appetite Rating of 1 - 3
Cautious	Preference for safe options where the level of benefit and risk is limited but some opportunity may be experienced.	Rating Appetite Rating of 4 - 9
Open	Willing to consider all potential delivery options and to choose the one that is most likely to result in success and opportunity whilst also providing an acceptable level of risk.	Rating Appetite Rating of 10 - 12
Ambitious	Eager to be innovative and to take opportunities offering potentially higher reward, whilst accepting greater risk and uncertainty.	Rating Appetite Rating of 15 - 25

3.1.5

Development of the Services risk dashboard is ongoing with an initial alignment undertaken between Directorate risks, with a risk rating of 15 or above, and the new appetite categories. The table below identifies the initial alignment:



Risk ID	Current Risk Rating	Current Target Risk	Risk Appetite Rating
FCS005	16	8	Financial (Minimalist)
FCS018	20	12	People (Open)
FCS019	16	12	Technology (Open)
FCS022	16	12	People (Open)
SDD007	20	12	Organisational Security (Minimalist)
OD001	15	6	Service Delivery (Minimalist)
SD001	15	10	Service Delivery (Minimalist)
SPPC004	16	8	Compliance (Cautious)
TSA019	20	8	Financial (Open)
POD015	16	4	People (Open)
POD020	16	4	People (Open)
POD021	20	8	Service Delivery (Minimalist)
POD022	20	12	Compliance (Minimalist)
POD023	16	6	Service Delivery (Minimalist)
PPP005	20	4	People (Open)

3.1.6 Work was undertaken with Directors to identify the initial alignment between risk, risk appetite and service priorities, with further work ongoing to ensure the correct alignment has been identified.

3.1.7 Separately the risk dashboard has been updated to allow future reporting on the alignment between control actions and levels of assurance. This will include the requirement for all completed control actions to be supported by evidence of completion, before formal closure of the action is agreed. These changes will take effect for Q1 reporting cycles.

3.1.8 Work will also now be progressed on revising the risk spotlight template, to include information on risk appetite, and on the corporate report template to ensure information on risk appetite is included within risk information presented.

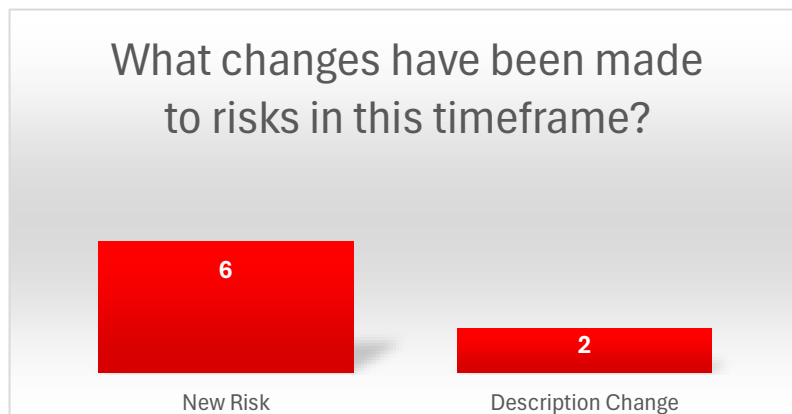
3.1.9 All risks, rated 15 or above, currently sit above the Services risk appetite levels and discussions with Directorates will be undertaken to identify additional control actions to assist in lowering current ratings. Work in relation to target risk will also be progressed to ensure alignment with risk appetite, ensuring ratings identified align with available resource and prioritisation of activities.

3.1.10 In relation to the current period Directorates reviewed their registers identifying 41 Directorate risks, aligned to all Committee's and Executive Boards, 15 of which are assessed at 15 or above and coloured red within the table.

What is the current status of each risk?						
		Impact				
		1	2	3	4	5
Probability	1					
	2			3	4	
	3		1	4	10	1
	4			4	7	3
	5			1	3	

3.1.11 Appendix A to the report provides information on the 15 risks rated 15 or above. The information is also available through the risk dashboard and a copy of the link is attached for information - [Risk Dashboard](#).

3.1.12 Following review in December 2024 the following changes have been made to risks over the last quarter:

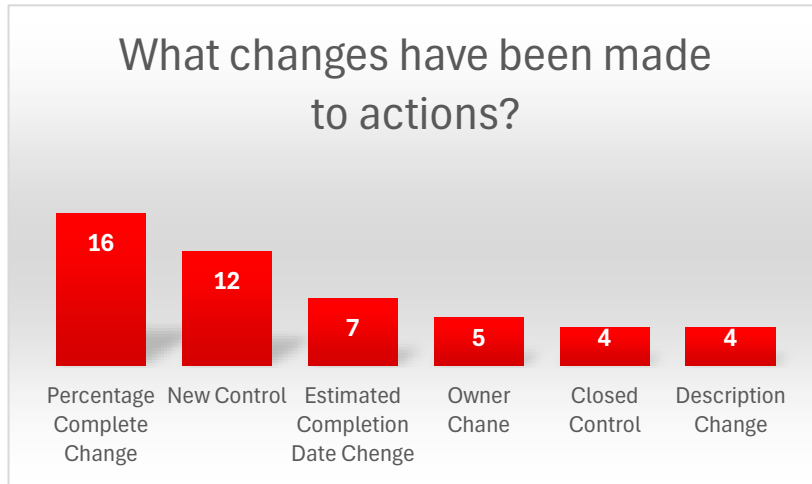


3.1.13 Information on the 6 new risks is outlined below.

Risk ID	Risk Name	Description
POD020	People Capacity & Wellbeing	There is a risk that the Directorate is unable to deliver against stated commitments and objectives or provide timeous support to wider SFRS projects and change initiatives, due to limited resources and capacity brought about by the current financial context and competing organisational priorities.
PPP005	Trained, skilled staff and legal/regulatory compliance	There is a risk of insufficient levels of qualified and skilled Fire Engineering resources due to challenges with recruitment, access to qualifications/training requirements, finances and retention of staff.
FSC022	Recruitment and Retention	There is a risk of continued challenges with recruiting and retaining staff with the necessary skills and experience required to support the Finance and Procurement Function.
POD021	Statutory Health surveillance and fitness assessments	There is a risk to the health and safety of operational employees if SFRS is unable to organise activities that demonstrate compliance with its requirements to deliver statutory health surveillance and fitness assessments.
POD022	Periodical asbestos examinations	There is a risk of failure to undertake periodical examinations for asbestos as required, due to the requirement to deliver recovery activity, resulting in breach of The Control of Asbestos Regulations 2012.
POD023	Maintenance of employee Wellbeing records	There is a risk that employee wellbeing records are not being maintained in accordance with the SFRS Policies and Procedures, due to a failure to follow agreed processes, resulting in data quality issues, the reporting of inaccurate compliance data and a potential breach of the General Data Protection Regulations

3.2 **Control Actions**

3.2.1 All Directorates are now able to provide monthly updates which will assist in ensuring up to date information is provided within risk reports. Following review, the following changes have been made to control actions:



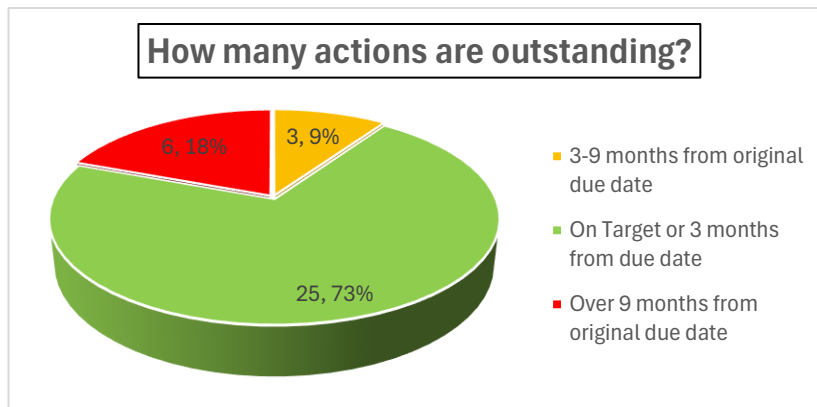
3.2.2

Without immediate action being taken on progressing identified controls, risks are likely to remain static. Discussions with Directorates will focus on identifying actions required within the current financial year with a RAG status incorporated within reports, aligned to the agreed process for Internal Audit, to identify progress made. This will focus scrutiny on priority areas, allowing responsible officers to provide assurance updates.

Green	On target or within 3 months of original due date
Amber	3-9 months delay from original due date
Red	Delay of over 9 months from original due date

3.2.3

In relation to risks rated 15 or above, Appendix A identifies the 6 control actions now over 9 months from their original due date, 3 control actions 3-6 months from their original due date and 25 on target.



3.2.4

The table below identifies the 6 control actions now over 9 months from their original due date. Discussions will be held with Directorates to ensure these control actions are progressed in line with revised dates:

Risk ID	Control Action	Control Action Comment
POD015	Ensure regular participation in process planning, and ongoing dialogue with the Scottish Public Pensions Agency and Finance colleagues through a number of forums. Provide regular progress updates to SFRS management teams and stakeholders to ensure appropriate oversight and escalation of potential challenges should these arise.	A phased approach to gathering "Expression of Interest" from in scope current and former employees for the 2nd Option exercise will be completed by week commencing 9th December 2024. A spotlight on this risk and mitigation was to be provided to the People Committee on 5th December 2024.

	SD001	Procurement and implementation of Vision 5 Disaster Recovery System (for EOC and DOC)	Await antennas being delivered from NEC and installation by ICT prior to testing mobilisation to station end kit. Airwave have rejected the Change Control Notes relating to an Airwave Code of Connection to V5, therefore it is not possible to add Airwave to V5 at present. The Home Office will support the Service moving forward with Airwave but could be a lengthy process in terms of the governance process. Without V5 connection to Airwave, there will be several manual workarounds and loss of AVLS. The work to add WAN to DOC V3 will proceed due to assurances from NEC that they can mitigate any risks. NEC have added Rapid Transit Routes for the ESDA and testing is underway. Work continues with NEC to add enhanced PDAs in the ESDA
	SD001	Support the design, procurement, delivery and implementation of the New Mobilising System (NMS) - Phase 1	NMS Procurement now concluded with contract award to Motorola. NMS Project now moved onto Phase 1 - Planning and Implementation, with initial fact-finding workshops. Estimated completion date of ICCS implementation will be December 2025 with CAD implementation August to October 2026.
	SD001	Procurement and implementation of DS300 ICCS (for DOC and JOC)	Configuration at DOC sufficiently completed to allow training courses to proceed. On watch training scheduled to commence 6th December. Ongoing telephony configuration at JOC, on completion of this work configuration will commence to allow scheduling of training dates. Initial stand up meeting held for EOC DS3000 installation
	TSA019	Engagement with Asset Management and Fleet, Equipment & Workshop FEW regarding facilities and equipment.	HoF's and strategic leads for both Training and Asset Management continue to engage to progress this priority control action with high importance. Identified solutions regarding the replacement programme for ageing training fleet have been agreed, this also links to the Training Strategic Asset Management Plan (TSAMP) however will lead into 2025/26 to begin to take effect. Meantime a record of acute replacement vehicles have been supplied to Asset Management to ensure staff welfare is maintained and to reduce the likelihood of course cancellations (last updated Oct/Nov'24).
	TSA019	Scope out options to utilise temporary structures to increase venue capacity / improve welfare facilities.	Site inspection took place on the 10th of October. Feasibility Study is being completed in support of this asset transfer. Asset / property lead (NSDA) has stated that the relocation of Hamilton Shower / Welfare Unit to Portlethen should begin in Q4 (transfer of unit and build) with Strategic budget sign off.
<b>4</b>	<b>Recommendation</b>		
4.1	The Audit and Risk Assurance Committee is asked to: <ul style="list-style-type: none"> <li>Scrutinise the information presented within the report.</li> </ul>		
<b>5</b>	<b>Key Strategic Implications</b>		
5.1	<b>Risk</b>		
5.1.1	The report identifies risks from each Directorate together with the significant changes made since the last update. Each Directorate will be responsible for the identification and mitigation of any associated risk and for the update of relevant risk registers.		
5.1.2	The development and introduction of risk appetite statements will enhance future information to be presented within risk reports, highlighting differences between current risk ratings and level of risk that the Service is prepared to take to achieve its service outcomes.		
5.2	<b>Financial</b>		
5.2.1	The report identifies risks from each Directorate with financial implications arising from control decisions to be managed by the relevant Directorate.		
5.3	<b>Environmental &amp; Sustainability</b>		
5.3.1	Any implications arising from the report will be managed by the relevant Directorate.		
5.4	<b>Workforce</b>		
5.4.1	Any implications arising from the report will be managed by the relevant Directorate.		

5.5 5.5.1	<b>Health &amp; Safety</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.6 5.6.1	<b>Health &amp; Wellbeing</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.7 5.7.1	<b>Training</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.8 5.8.1	<b>Timing</b> The report is provided to the Audit and Risk Assurance Committee on a quarterly basis.	
5.9 5.9.1	<b>Performance</b> The risk report is used to ensure risks are identified and suitably managed by relevant Directorates.	
5.10 5.10.1	<b>Communications &amp; Engagement</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.11 5.11.1	<b>Legal</b> Any implications arising from the report will be managed by the relevant Directorate.	
5.12 5.12.1	<b>Information Governance</b> DPIA completed - No. The report provides a summary of risks identified by Directorates. Each Directorate will ensure that any relevant DPIA is completed as required.	
5.13 5.13.1	<b>Equalities</b> EHRIA completed - No. An assessment was undertaken in relation to the Risk Management Policy. Any individual elements of work, which may have an impact upon Equalities, will require to be assessed and managed by the relevant Directorate.	
5.14 5.14.1	<b>Service Delivery</b> Any implications arising from the report will be managed by the relevant Directorate.	
<b>6</b>	<b>Core Brief</b>	
6.1	Not applicable	
<b>7</b>	<b>Assurance (SFRS Board/Committee Meetings ONLY)</b>	
7.1	<b>Director:</b>	Sarah O'Donnell, Director of Finance and Contractual Services
7.2	<b>Level of Assurance: (Mark as appropriate)</b>	<del>Substantial/Reasonable/Limited/Insufficient</del> Continued development of the risk framework is being undertaken in order to enhance levels of assurance provided. Work associated with risk appetite will also inform these changes in relation to the right risks, controls and the completion of mitigating actions within identified timescales.
7.2	<b>Rationale:</b>	The report is based upon risk information identified by each Directorate and I have confidence that the information is correctly reported based upon these returns.
<b>8</b>	<b>Appendices/Further Reading</b>	
8.1	Appendix A – Significant Risks – January 2025	
<b>Prepared by:</b>		David Johnston, Risk and Audit Manager
<b>Sponsored by:</b>		Lynne McGeough, Head of Finance and Procurement
<b>Presented by:</b>		David Johnston, Risk and Audit Manager

<b>Links to Strategy and Corporate Values</b>		
<p>Risk Management forms part of the Services Governance arrangements and links back to Outcome 5 of the 2022-25 Strategic Plan, specifically Objectives 5.1 and 5.6:</p> <p><b>Outcome 5: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.</b></p> <ul style="list-style-type: none"> <li>• Objective 5.1: Remaining open and transparent in how we make decisions.</li> <li>• Objective 5.6: Managing major change projects and organisational risks effectively and efficiently.</li> <li>•</li> </ul>		
<b>Governance Route for Report</b>	<b>Meeting Date</b>	<b>Report Classification/ Comments</b>
<i>Audit and Risk Assurance Committee</i>	<i>23 January 2025</i>	<i>For Scrutiny</i>

**Appendix A – Significant Risks and Related Control Actions  
(Risks rated 15 or above)**

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS018	6	There is a risk of continued challenges with recruiting and retaining staff with the necessary skills and experience required to support the move to a Cloud based environment as well as the availability of budget to upskill existing staff with the skills required. This is because of a very buoyant ICT job market, pay grade challenges and the availability of budget to provide the necessary training. This can result in the inability to support our current systems and deliver innovation that new systems would bring.	PC (CB)	Director of Finance and Contractual Services	20	20	12	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Implement ICT Restructure		31/12/2024	31/12/2024	Head of ICT	Matching exercise completed for restructure. Next step involves further consultation with TU's on next steps, etc.			On Target or 3 months from due date
Review current Market Allowance and propose new allowances for new roles		31/12/2024	31/03/2025	Head of ICT	Further evidence gathered and further work scheduled for Dec 24			On Target or 3 months from due date

OFFICIAL

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP005	1	There is a risk of insufficient levels of qualified and skilled Fire Engineering resources due to challenges with recruitment, access to qualifications/training requirements, finances and retention of staff, resulting in the potential that the Directorate/SFRS may not be able to deliver against its statutory and organisational responsibilities and demands.	SDC (SDB)	Head of Directorate (DACO)	20	20	4	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Engage with the University of Edinburgh to establish new course in relation to Fire Engineering Degree and forward business case to LPG to secure interim funding for alternative degree course in England.		31/03/2025	31/03/2025	Head of Directorate (DACO)	UK Wide scoping work and engagement undertaken to determine available courses for Fire Engineers. SFRS former provider no longer delivers these courses Tender process undertaken with no response at conclusion. FE currently have 1 vacancy at WC level and 1 at SC level filled temporary (due to lack of skills) and at risk of losing another due to retirement later in 2025. A further engineer may consider promotion or retirement in the coming months leading to a 75% reduction in capacity with only 1 qualified engineer. As an interim, SFRS are looking at options and may have to consider an external contractor to assist with responsibilities should we be unable to attract appropriately skilled staff which would require careful contract due to organisational risk of conflicts of interest. Alternative option would require employment at market value rates approximately 3 times the current contractual pay grade. Nominations identified for consideration on course when secured and extension to current LSO secondment agreed in the interim.			On Target or 3 months from due date
Form contingency options to mitigate any Service failures to deliver Fire Engineering services through existing staff. Option to be progressed through governance for decision.		31/03/2025	31/03/2025	Head of Directorate (DACO)	SFRS may have to consider an external contractor to assist with responsibilities should we be unable to attract appropriately skilled staff which would require careful contract due to organisational risk of conflicts of interest. Alternative option would require employment at market value rates approximately 3 times the current contractual pay grade. Discussions with People Directorate and Trade Unions is required which will include potential necessary interim options for Fire-Engineering through sub-contracting. This would have significant financial impact due to current market rates of pay, demand currently outweighing supply and impact of the Grenfell Phase 2 report/outcomes and recent implementation of the Cladding Remediation (Scotland) Act.			On Target or 3 months from due date



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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SDD007	5	There is a risk of SFRS being unable to maintain adequate levels of Cyber Security to avoid any breach. This may result because of a lack of staff awareness, education and adherence to the policies and processes in place. This may result in the failure of access to or stability of systems, affecting SFRS activity	ARAC (CB)	Director of Finance and Contractual Services	20	20	12	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Staff Engagement and Education (KnowBe4 Training)		31/03/2025	31/03/2025	Head of ICT	Training is progressing well. 83% of staff have completed their Induction training and 44% have completed their Q3 training.			On Target or 3 months from due date
Complete Desktop Cyber Security Exercise (i.e. Phishing Exercise)		31/03/2025	31/03/2025	Head of ICT	Desktop exercise completed with Board members. 2nd session scheduled for SLT in February 2025.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
TSA019	2	There is a Directorate risk, of an inability to maintain or improve our training delivery due to the limited finance/budget available for capital investment, condition and location of our Training Estate and therefore lack of access to appropriate facilities, which could result in current and future negative impact on currency in operational skills & capacity and associated legal, regulatory, compliance, financial and reputational cost.	PC (TSAB)	Director of Training, Safety and Assurance	20	20	8	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Implementation of the recommendations from the draft contaminants POG with a timeline of Immediate, Medium and Long-term actions.		31/03/2025	31/03/2025	Head of Training	SC (Contaminants) has identified a WC and CC to support the creation of the Contaminants GRA / SSOW. Indicative completion date for the GRA/SSOW has been set for March'25 providing there are no further delays with progression of the SOP.			On Target or 3 months from due date
Review the suitability of Dundee Airport site (course delivery and welfare facilities).		30/06/2024	31/12/2024	Head of Training	Strategic decision taken to move forward with modular design for CFBT Training Centre at Perth T.C. Facilitated within Training Budget 2025-2026. Further Warwickshire site meetings / visits have been delayed due to New Training Facility handover process within Warwickshire F& R. Perth TC SC / GC progressing			3-9 months from original due date
Engagement with Asset Management and Fleet, Equipment & Workshop FEW regarding facilities and equipment.		31/03/2024	31/03/2025	Head of Training	HoF's and strategic leads for both Training and Asset Management continue to engage to progress this priority control action with high importance. Identified solutions regarding the replacement programme for ageing training fleet have been agreed, this also links to the Training Strategic Asset Management Plan (TSAMP) however will lead into 2025/26 to begin to take effect. Meantime a record of acute replacement vehicles have been supplied to Asset Management to ensure staff welfare is maintained and to reduce the likelihood of course cancellations (last updated Oct/Nov'24).			Over 9 months from original due date
Scope out options to utilise temporary structures to increase venue capacity / improve welfare facilities.		31/03/2024	31/03/2025	Head of Training	Site inspection took place on the 10th of October. Feasibility Study is being completed in support of this asset transfer. Asset / property lead (NSDA) has stated that the relocation of Hamilton Shower / Welfare Unit to Portlethen should begin in Q4 (transfer of unit and build) with Strategic budget sign off.			Over 9 months from original due date
Analysis of USAR specialist skill delivery, including an options appraisal to identify short, medium and long term options to enhance capacity to optimise training delivery.		30/06/2024	30/12/2024	Head of Training	Agreed spend for Collapsed Structure Simulator has been sanctioned. Full design and location have been agreed with design teams and property. Estimated time frame for completion is April 2025. A review of the national USAR response is currently taking place within Ops.			3-9 months from original due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD021	6	There is a risk to the health and safety of operational employees if SFRS is unable to organise activities that demonstrate compliance with its requirements to deliver statutory health surveillance and fitness assessments. This may be due to a failure to adhere to required policy or statutory requirements and could: impact the health, safety and wellbeing of staff; result in enforcement action against the Service and potential reputational damage to the Service.	PC (CB)	Director of People	20	20	8	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Identification and completion of Tactical Action Group (TAG) Action Plan.		TBC	TBC	Director of People	Work aligned to the People Directorate will be undertaken and reported back through the TAG.			On Target or 3 months from due date

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD022	6	There is a risk of failure to undertake periodical examinations for asbestos as required, due to the requirement to deliver recovery activity, resulting in breach of The Control of Asbestos Regulations 2012	PC (CB)	Director of People	20	20	12	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Identification and completion of Tactical Action Group (TAG) Action Plan.		TBC	TBC	Director of People	Work aligned to the People Directorate will be undertaken and reported back through the TAG.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD015	2	There is a risk that the People and Finance teams are unable to effectively support the significant number of concurrent Pensions related exercises and associated implementations due to competing priorities and capacity constraints, and not receiving timely information and engagement from the Scottish Public Pensions Agency resulting in lack of clarity and discontent for employees, and potential legal challenge and / or employee relations issues resulting in delays, employee discontent , uncertainty over procedures and entitlements, and financial disadvantage.	PC (CB)	Director of People	16	16	4	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Continue to monitor the resource requirements related to each Pensions exercise and capacity within the People and Finance teams to support this as a result of reprioritising work activities or the need for business case for additional resource if appropriate.		31/03/2025	31/03/2025	Deputy Head of People	A request to expedite data reconciliation by SFRS's Systems team was met through the re-assignment of a System Analyst from the PPFT Team for a limited period. The project requirements in terms of SFRS resources will continue to be monitored closely to ensure that scheduled actions are met timeously, and quality of outputs is maintained.			On Target or 3 months from due date
Engage with Scottish Public Pensions Agency and stakeholders to develop appropriate employee communications on each Pension related exercise to ensure current and former employees are updated on the potential impacts and implementation arrangements timeously.		31/03/2025	31/03/2025	Deputy Head of People	A Communications Strategy to support the delivery of the Matthews 2nd option project has been implemented, highlighting the project and directing employees to further information on SFRS's iHub and the appropriate sections of the SPPA's website. Briefing notes have been sent to each RDS station giving details of the project, and posters placed in each station alerting current employees to the available information. A 13-week phased issue of individual "Expression of Interest" letters and forms to in scope current and former employees has been initiated and will be completed week commencing 9th December 2024.			On Target or 3 months from due date
Ensure regular participation in process planning, and ongoing dialogue with the Scottish Public Pensions Agency and Finance colleagues through a number of forums. Provide regular progress updates to SFRS management teams and stakeholders to ensure appropriate oversight and escalation of potential challenges should these arise.		31/12/2023	31/03/2025	Deputy Head of People	A phased approach to gathering "Expression of Interest" from in scope current and former employees for the 2nd Option exercise will be completed by week commencing 9th December 2024. A spotlight on this risk and mitigation is being provided to the People Committee on 5th December 2024.			Over 9 months from original due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS005	5	There is a risk that the Service may be unable to secure levels of funding required to achieve its strategic objectives. Additional pressure has been placed upon government finances causing uncertainty over future funding settlements. This could result in delays to agreed and future projects requiring a resetting of the Services objectives.	ARAC (CB)	Director of Finance and Contractual Services	16	16	8	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Medium Term Financial Plan		31/03/2025	31/03/2025	Head of Finance and Procurement	MTFM developed and presented to SLT and Board with positive feedback and will continue development throughout the financial year as and when information obtained re Budget allocation etc.			On Target or 3 months from due date

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS019	2	There is a risk that many of our critical services and systems, which support Operations Control team functions, could fail and be unrecoverable. This is because of the age of both the hardware and software elements involved, much of which is substantially beyond end of life. Vendor or SME support contracts are largely on a best endeavours basis resulting in, for example, the potential of Operations Control being unable to mobilise resources to an incident	SDC (SCB)	Director of Finance and Contractual Services	16	16	12	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Ensure key support contracts are managed in line with contract management arrangements		31/03/2025	31/03/2025	Head of ICT	All relevant support contracts now extended to 31/03/2025.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS022	6	There is a risk of continued challenges with recruiting and retaining staff with the necessary skills and experience required to support the Finance and Procurement Function. This is particularly apparent within the Accountancy and Procurement Sections which is proving to have a very buoyant job market and provides pay grade challenges. This can result in the inability to support the service delivery of our Finance and Procurement function.	PC (CB)	Director of Finance and Contractual Services	16	16	12	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Review of Finance and Procurement Structure to ensure alignment with Strategic and Directorate priorities and associated projects.		31/12/2025	31/12/2025	Head of Finance and Procurement	Proposed structure developed and shared with FMT - potential revisions being considered at which point finalised structure will move through governance / unions etc..			On Target or 3 months from due date

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC004	5	There is a risk that the service fails to comply with information governance legislation because of non-compliance resulting in sanctions and loss of stakeholder and public confidence	ARAC (CB)	Head of Communication and Engagement	16	16	8	Cautious (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Undertake review within SFRS to ascertain policy compliance		01/04/2025	01/04/2025	Head of Governance, Strategy and Performance	Revised Information and Data Governance oversight in place.			On Target or 3 months from due date
Review resource and structure of IG Team		31/03/2025	31/03/2025	Head of Communication and Engagement	Resource paper drafted for discussion with Director and business case to be developed.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD020	6	<p>There is a risk that the Directorate is unable to deliver against stated commitments and objectives or provide timeous support to wider SFRS projects and change initiatives, due to limited resources and capacity brought about by the current financial context and competing organisational priorities.</p> <p>This could result in a lack of ability to deliver and perform effectively as a Directorate, as an enabler to the SFRS, as well as negatively impacting the health and wellbeing of People colleagues, resulting in increased levels of absence, reduced engagement, higher staff turnover and reduced ability to deliver against Directorate and Service plans.</p>	PC (CB)	Director of People	16	16	4	Open (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Undertake a prioritisation exercise against all People activity (BAU and project based) and Directorate resource/capacity to consider whether resource meets existing and known commitments and organisational need from the People Directorate		31/03/2025	31/03/2025	Head of People	DMT and People Managers have had several workshops and captured all current and planned activity across the People Directorate. This has been categorised into continue, slow down or defer/stop based on the resource available to undertake this activity.			On Target or 3 months from due date
Prepare report for SLT identifying proposals for the areas which the People Directorate can continue to support with existing resource and activity which may need to be slowed or deferred to focus on these priorities		31/12/2024	31/12/2024	Director of People	Directorate Priority Paper being finalised which categorises Priorities and details what activities can progress, what activities are paused/stalled and what activities require additional resource.			On Target or 3 months from due date
Develop business cases for additional resource to meet strategic priorities for consideration via governance and, if approved, undertake the required recruitment to appoint resources to support critical priorities		31/03/2025	31/03/2025	Head of People	Business Case being drafted explaining/justifying requirement for additional resource in certain areas and risk involved in not supplying additional resource.			On Target or 3 months from due date
Review Directorate meeting arrangements to ensure these enable regular review of People workplan in light of shifting organisational requirements, realigning resources and replanning work as required, as well as ongoing management of workloads and wellbeing check ins via regular team catch ups, 1:1s, etc		31/03/2025	31/03/2025	Head of People	Work ongoing to identify appropriate/suitable arrangements.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD023	6	There is a risk that employee wellbeing records are not being maintained in accordance with the SFRS Policies and Procedures, due to a failure to follow agreed processes, resulting in data quality issues, the reporting of inaccurate compliance data and a potential breach of the General Data Protection Regulations	PC (CB)	Director of People	16	16	6	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Identification and completion of Tactical Action Group (TAG) Action Plan.		TBC	TBC	Director of People	Work aligned to the People Directorate will be undertaken and reported back through the TAG.			On Target or 3 months from due date



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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
OD001	2	There is a risk of a non-resilient fire control due to insufficient employees and an ineffective fire control structure. Failure to attract, recruit, personnel, high abstraction and sickness levels lead to ineffective workforce planning, as a result, we would be failing to provide a resilient fire control capability.	SDC (SDB)	Director of Operational Delivery	15	15	6	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Develop succession planning strategy for OC		31/03/2025	31/03/2025	Head of Function	Ongoing engagement with Strategic People Partners in respect of recruitment, promotion and targeted development processes in line with Control Action 841, 844.			On Target or 3 months from due date
Develop and implement and active recruitment strategy		01/08/2024	31/01/2025	Head of Function	Continue to align recruitment with Talent Team with wash up and handover of current campaign scheduled for end of November 2024, where Talent will record the strategy for future OC recruitment. Due to delays in medical assessments being carried out overall handover of recruitment will now take place in January 2025.			3-9 months from original due date
Review OC structure.		31/03/2025	31/03/2025	Head of Function	Further meetings held with OC management, Strategic People Partner and Representative Bodies on 11 October. Final amendments being applied, with final structure to be presented to SLT via Briefing Paper. Structure discussed at OC Strategy meeting, and it is envisaged there may be further feedback following Branch Meeting held in each OC.			On Target or 3 months from due date
Explore targeted development of OC Management (Supervisory to Strategic level).		31/05/2024	31/03/2025	Head of Function	Additional course spaces sourced and allocated to OC on both MDF and NFCC Middle managers development programme.			On Target or 3 months from due date
Implement OC structure.		31/03/2025	31/03/2025	Head of Function	Further meetings held with OC management, Strategic People Partner and Representative Bodies on 11 October. Final amendments being applied, with final structure to be presented to SLT via Briefing Paper. Structure discussed at OC Strategy meeting, and it is envisaged there may be further feedback following Branch Meeting held in each OC. Implementation of structure dependent on outcome of Control ID 844.			On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SD001	2	There is a risk of failure to mobilise to an incident due to a technical failure of the existing mobilising systems. As a result, we would be failing to meet our statutory duty and also potentially bring reputational damage to the Service.	SDC (SDB)	Director of Operational Delivery	15	15	10	Minimalist (Outwith Appetite)
Controls Actions		Original Due Date	Est' Completion Date	Owner	Comment			Action Status
Procurement and implementation of Vision 5 Disaster Recovery System (for EOC and DOC)		31/12/2023	31/03/2025	Head of Function	V5 - antenna connection to modems has been established at Johnstone and Edinburgh. Link tests to station end kit carried out, but unsuccessful. Further investigation required by NEC and ICT to establish reason for failure. Full testing of V5 functionality to be scheduled for mid-December. NEC advise work to progress V5 connection to WAN bearer would be January 2026. Work to add WAN bearer to DOC and EOC V3 completed successfully			Over 9 months from original due date
Procurement and implementation of DS300 ICCS (for DOC and JOC)		31/03/2024	01/03/2025	Head of Function	Configuration at DOC sufficiently completed to allow training courses to proceed. On watch training scheduled to commence 6th December. Ongoing telephony configuration at JOC, on completion of this work configuration will commence to allow scheduling of training dates. Initial stand up meeting held for EOC DS3000 installation.			Over 9 months from original due date
Support the design, procurement, delivery and implementation of the New Mobilising System (NMS) - Phase 1		31/12/2023	31/10/2025	Head of Function	NMS Procurement now concluded with contract award to Motorola. NMS Project now moved onto Phase 1 - Planning and Implementation, with initial fact-finding workshops which will work to deliver the initial 'sandpit' environment in early December. Estimated completion date of ICCS implementation will be December 2025 with CAD implementation August to October 2026.			Over 9 months from original due date



**Audit and Risk Assurance Committee – 23 January 2025  
Risk Spotlight Briefing Note**

**POD015 There is a risk that the People and Finance teams are unable to effectively support the significant number of concurrent Pensions related exercises and associated implementations due to competing priorities and capacity constraints, and the ability of external partners to confirm requirements, resulting in lack of clarity and discontent for employees, potential legal challenge and/or employee relations issues resulting in delays, employee discontent, uncertainty over procedures and entitlements, and financial disadvantage.**

**Submitted by: George Lindsay, Lead People Adviser (Reward)**

**Background: What would cause the risk to materialise / what is the effect likely to be?**

SFRS is currently supporting the Scottish Public Pensions Agency (SPPA) to implement three changes to Firefighter pension provisions necessary to comply with the outcome of successful legal challenges. These are termed:

- Matthews O'Brien, 2<sup>nd</sup> option: Involves retrospective access to pensions for circa 3,600 current and former Oncall FFs employed between April 2000 and April 2006.
- McCloud Sargeant ("pension remedy"): Involves resolving age discriminatory impacts resulting from the transitional arrangements applied by government during the change from final salary to Care Average Revalued Earnings (CARE) schemes for circa 5,400 current and former employees, employed between April 2015 and April 2022.
- Booth Bradshaw: Involves 187 Wholetime and circa 3,400 Oncall Ffs who received certain payments between 2015 and 2021 which have since been reclassified as pensionable.

Matthews O'Brien and Booth Bradshaw require the SPPA to contact qualifying current and former employees and offer them the opportunity to buy back pensionable benefits for periods in which they were not previously permitted to accrue pensionable benefits.

McCloud Sargeant requires SPPA to remedy discrimination on the grounds of age by offering in-scope current and former employees the choice of having pensionable benefits calculated under either the 2015 FF Pension Scheme (CARE), or that scheme which preceded it (either the 1992 or 2006 Scheme).

Under statute, McCloud Sargeant must be addressed by April 2025, and Matthews O'Brien by September 2025. There are no statutory deadlines for the completion of Booth Bradshaw, however due to interdependencies, this must be addressed coterminously with McCloud Sargeant as the decision made by individual employees under Booth Bradshaw may then impact their calculations under McCloud Sargeant.

SPPA have now recognised that enabling employees affected by two or more of these issues to make a fully informed choice will require that SPPA synthesise the benefits into a single "Remedy Service Statement" that specifies the benefits and costs to each such individual, allowing them to make a fully informed decision. Whilst this has been agreed in principle, the complexity of these calculations requires bespoke processes that are still in the early stage of development.

Addressing these challenges presents both SFRS and SPPA with significant capacity issues. Both organisations' normal responsibilities for applying the terms of FF Pension Schemes are primarily transactional, and therefore limited in both scope and complexity. Developing and implementing the policies and processes necessary to address the three current pension projects is therefore challenging. The qualifying period for the Matthews O'Brien 2<sup>nd</sup> Option also presents specific challenges, as employee and pay information for this period has been deleted in conformity with record retention schedules. This has partially been resolved through the accessing records developed

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to support the 1<sup>st</sup> Option exercise of 2015, however the extension of the scope and qualifying criteria of the 2<sup>nd</sup> option exercise, and the probability of contact details being outdated necessitates the an internal and external Comms Strategy to alert qualifying individuals to their entitlements and options and the need for them to contact SFRS if they are not contacted by the scheduled date.

Whilst responsibility to address these issues lies with the SPPA, SFRS are supporting SPPA through the provision of employee and pay information, administrative support, and employee communications. A failure to meet the statutory deadlines could result in SFRS being named in further legal actions as a co-respondent with the SPPA, and to employee dissatisfaction and a deterioration in employee relations.

The SPPA has also requested that the SFRS either reimburse or reclaim any monies relating to Employee Pension Contributions owed by or to current employees as a result of the various pension remedies. Those owing outstanding pension contributions will be offered the opportunity to pay these by instalments over a ten-year period. In contrast, those who are due a rebate will be paid these through a lump sum. As the respective Firefighters' Pension Schemes are unfunded, and payments to pension scheme members are normally made by SPPA, SFRS's Finance function are currently reviewing how SFRS will be funded to meet these costs, and how the phasing of this funding will be provided to avoid cash flow challenges.

The complexity of the work noted above has also led to delays in SPA being able to provide Pensions Savings Statements (PSS) to employees, which is a particular challenge for SFRS employees who are at risk of breaching the annual allowance for pension growth and require their PSS in order to provide accurate data to HMRC in their self-assessment tax return, due on 31 January 2025.

### **Controls and mitigating actions (stating what actions are being taken if the residual/current risk assessment is operating above or below risk appetite).**

To mitigate this risk, several actions have been taken or are underway:

- The temporary creation of a 0.5 FTE Grade 7 Lead Adviser post to align SFRS support to SPPA and coordinate SFRS's internal activities, and a Grade 2 Administrative Assistant post to issue, receive and record communications between SFRS to and in-scope current and former employees.
- Realignment of resource into the SFRS Systems Team over November and December 2024 to support completion of time-sensitive payroll reprocessing activities.
- Providing support to the SPPA Project managers in developing overarching Project Plans.
- Accessing and cleansing the available pay and employee data necessary to inform the calculation of pensionable benefits due to individuals, and the costs they will have to meet to access these.
- Weekly and monthly meetings with SPPA colleagues to develop, apply and monitor the processes necessary to realise solutions.
- The development and implementation of internal and external Communications Strategies to inform in-scope former and current employees of their entitlement to pensionable benefits, how and when each issue is being addressed, and what actions they are required to take.
- The development of financial and payroll processes to receive and oversee the receipt of current employees' payment of outstanding employee contributions.
- Engagement with SPPA to explore the potential for manual PSS calculations to be carried out for the c35 employees at risk of breaching the annual allowance.

### **External or other factors which might impact on the current risk assessment.**

The external factors that may impact on the current risk assessment include but are not limited to:

- Limited capacity within the SPPA to develop and implement solutions to the current pension issues.
- An ongoing legal challenge at the U.K. level that seeks to extend the terms of the existing Matthews O'Brien pension remedy.
- The phasing of funding by the SPPA/ Scottish Government to reimburse SFRS for the payment of pension contributions refunds not aligning with the payments made to employees, and causing cash-flow challenges.



# HM Fire Service Inspectorate

**Report to:** SCOTTISH FIRE AND RESCUE SERVICE  
AUDIT AND RISK ASSURANCE COMMITTEE

**Date:** 23 January 2025

**Report By:** HM Fire Service Inspectorate

**Subject:** Routine Report on HMFSI business

## 1. PURPOSE

- 1.1. To provide the Audit and Risk Assurance Committee with an update on HMFSI inspection and reporting activity.

## 2. RECOMMENDATIONS

- 2.1. That the Committee notes the update from HMFSI.

## 3. ACTIVITY AND PROGRESS

### 3.1 Service Delivery Area Inspection

The inspection team for the North Service Delivery Area (SDA) have continued to work through the fieldwork schedule and have completed the interviews for Aberdeen City, Aberdeen and Moray (ACAM), Perth Kinross and Dundee (PKAD), Highland and the Orkney and Shetland Islands, with the itinerary for these having previously been agreed with North SDA Officers. Members of the Inspection team were scheduled to visit the Western Isles in October, but the travel logistics were unfortunately curtailed by Storm Ashley, and it was cancelled. Running concurrently with all station visits there have been a number of key personnel and external stakeholder interviews, these are ongoing with the remaining appointments scheduled for completion in January 2025. It is envisaged that the North SDA Inspection will be published in the summer of 2025.

### 3.2 Thematic Inspection Work

#### Organisational Culture

HMFSI are undertaking a thematic Inspection of Culture of SFRS. So far, HMFSI have been interviewing SFRS policy owners and representatives from the People Directorate and most recently have been undertaking station and Operations Control visits. In early January Inspectors commenced a further series of MS Teams interviews with a randomly selected sample of individuals from across all functions of the Service. The purpose of these interviews is to discuss the areas of focus of the inspection, namely organisational values, policies, procedures and training that support organisational culture. The Service had previously issued an update to all personnel, as part of the Weekly Brief, advising staff that they might receive a direct approach. The publication of the report is anticipated for early Spring 2025.

## **Operational Assurance**

HMFSI are currently carrying out a thematic inspection of Operational Assurance within the SFRS as per the agreed outline. Fieldwork started in July 2024 with engagement meetings and interviews conducted throughout the Service. Further fieldwork is scheduled to start in January 2025 and be completed by February 2025 with data analysis, report development and consultation thereafter. The consultation is due to take place early spring 2025 with the final report due to be published in the summer of 2025.

### **3.3 Additional Inspection Activity**

#### **Chief Inspector's Plan 2025-2028**

The Chief Inspector has a statutory obligation to publish an inspection plan providing detail on inspections planned, and information on how inquiries will be carried out. The Chief Inspector's plan for 2022/25 is due to be reviewed and updated and work has commenced to consider potential areas of inspection for 2025/28. The Chief Inspector has shared the draft plan with members of the SFRS Senior Leadership Team and taken their informal feedback into consideration. The Plan will now be issued to the Service and other relevant stakeholders for formal consultation prior to publication in April 2025.

**HM Chief Inspector Robert Scott QFSM**

**Date: 23 January 2025**

**AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN**

Agenda Item 14.1

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
<b>8 APRIL 2025</b>	<ul style="list-style-type: none"> <li>Chair’s Welcome</li> <li>Apologies</li> <li>Consideration of and Decision of any items to be taken in Private</li> <li>Declaration of Interests</li> <li>Minutes of Previous Meeting</li> <li>Action Log</li> <li>Review of Actions</li> <li>Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days</li> <li>Date of Next Meeting</li> </ul> <p><b>HOT DEBRIEF</b></p>	<p><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>HMFSI Quarterly Report</li> </ul> <p><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p><u>Standing/Regular Reports</u></p> <p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Internal Audit Progress Report 2024/25</li> <li>Final Reports:                             <ul style="list-style-type: none"> <li>Anti Fraud Arrangements</li> </ul> </li> <li>Progress Update – Internal Audit Recommendations</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>HMFSI Independent Audit/ Inspection Action Plan Update</li> <li>Internal Controls Updates                             <ul style="list-style-type: none"> <li>Strategic Risk Register</li> <li>Anti Fraud/Whistleblowing</li> </ul> </li> <li>Arrangements for Preparing the AGS 2024/25 (Annual)</li> <li>Gifts and Hospitality – Quarterly Update</li> <li>Quarterly Performance report</li> </ul> <p><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p><u>Standing/Regular Reports</u></p> <p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Draft Internal Audit Plan 2025/26</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>External Audit – The Audit Plan 2024/25</li> </ul> <p><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>Accounting Policies</li> </ul> <p><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>
<b>19 JUNE 2025</b>	<b>ANNUAL PRIVATE MEETING WITH INTERNAL AUDIT</b>				
	<ul style="list-style-type: none"> <li>Chair’s Welcome</li> <li>Apologies</li> <li>Consideration of and Decision of any items to be taken in Private</li> <li>Declaration of Interests</li> <li>Minutes of Previous</li> </ul>	<p><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>HMFSI Annual Report</li> </ul>	<p><u>Standing/Regular Reports</u></p> <p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Internal Audit Progress Report 2025/26</li> <li>Final reports:                             <ul style="list-style-type: none"> <li>TBC</li> </ul> </li> <li>Progress Update – Internal Audit Recommendations</li> </ul>	<p><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>Committee Audit Annual Report 2024/25 to the Accountable Officer and Board (BB)</li> </ul>

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	<b>STANDING ITEMS</b>	<b>FOR INFORMATION ONLY</b>	<b>FOR SCRUTINY</b>	<b>FOR RECOMMENDATION</b>	<b>FOR DECISION</b>
	Meeting <ul style="list-style-type: none"> <li>Action Log</li> <li>Review of Actions</li> <li>Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days</li> <li>Date of Next Meeting</li> </ul> <b>HOT DEBRIEF</b>	<p align="center"><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<b>External Audit</b> <ul style="list-style-type: none"> <li>HMFSI Independent Audit/ Inspection Action Plan Update</li> <li>Internal Controls Updates - Strategic Risk Register - Anti Fraud/Whistleblowing</li> <li>Gifts and Hospitality – Quarterly Update</li> <li>SFRS Annual Governance Statement 2024/25</li> <li>Quarterly Performance report</li> </ul> <p align="center"><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p align="center"><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>	<p align="center"><u>New Business</u></p> <ul style="list-style-type: none"> <li></li> </ul>
<b>23 OCTOBER 2025</b>	<b>ANNUAL PRIVATE MEETING WITH EXTERNAL AUDIT</b>				
	<ul style="list-style-type: none"> <li>Chair’s Welcome</li> <li>Apologies</li> <li>Consideration of and Decision of any items to be taken in Private</li> <li>Declaration of Interests</li> <li>Minutes of Previous Meeting</li> <li>Action Log</li> <li>Review of Actions</li> <li>Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days</li> <li>Date of Next Meeting</li> </ul> <b>HOT DEBRIEF</b>	<p align="center"><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>HMFSI Quarterly Report</li> </ul>	<p align="center"><u>Standing/Regular Reports</u></p> <b>Internal Audit</b> <ul style="list-style-type: none"> <li>Internal Audit Progress Report 2025/26</li> <li>Progress Update – Internal Audit Recommendations</li> </ul> <b>External Audit</b> <ul style="list-style-type: none"> <li>External Audit – 2024/25 Audit Plan Progress Report</li> <li>HMFSI Independent Audit/ Inspection Action Plan Update</li> <li>Internal Controls Updates - Strategic Risk Register - Anti Fraud/Whistleblowing</li> </ul>	<p align="center"><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li>SFRS Draft Annual Report and Accounts 2024/25 (Private)</li> </ul> <b>External Audit</b> <ul style="list-style-type: none"> <li>Private Session – Annual Report to Members and Auditor General for Scotland</li> <li></li> </ul>	<p align="center"><u>Standing/Regular Reports</u></p> <ul style="list-style-type: none"> <li></li> </ul>



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	<b>STANDING ITEMS</b>	<b>FOR INFORMATION ONLY</b>	<b>FOR SCRUTINY</b>	<b>FOR RECOMMENDATION</b>	<b>FOR DECISION</b>
			<ul style="list-style-type: none"> <li>• Gifts and Hospitality – Quarterly Update</li> <li>• Quarterly Performance report</li> </ul>		
		<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>
<b>22 JANUARY 2026</b>	<ul style="list-style-type: none"> <li>• Chair’s Welcome</li> <li>• Apologies</li> <li>• Consideration of and Decision of any items to be taken in Private</li> <li>• Declaration of Interests</li> <li>• Minutes of Previous Meeting</li> <li>• Action Log</li> <li>• Review of Actions</li> <li>• Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days</li> <li>• Date of Next Meeting</li> </ul> <p><b>HOT DEBRIEF</b></p>	<p><u><b>Standing/Regular Reports</b></u></p> <ul style="list-style-type: none"> <li>• HMFSI Quarterly Report</li> </ul>	<p><u><b>Standing/Regular Reports</b></u></p> <p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Internal Audit Progress Report 2025/26</li> <li>• Progress Update – Internal Audit Recommendations</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>• HMFSI Independent Audit/ Inspection Action Plan Update</li> <li>• Internal Controls Updates - Strategic Risk Register - Anti Fraud/Whistleblowing</li> <li>• Gifts and Hospitality – Quarterly Update</li> <li>• Quarterly Performance report</li> </ul>	<p><u><b>Standing/Regular Reports</b></u></p> <p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Draft Internal Audit Plan 2026/27</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><u><b>Standing/Regular Reports</b></u></p>
		<p><u><b>New Business</b></u></p>	<p><u><b>New Business</b></u></p>	<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><u><b>New Business</b></u></p> <ul style="list-style-type: none"> <li>•</li> </ul>