PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

THURSDAY 22 JANUARY 2026 @ 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: THURSDAY 23 OCTOBER 2025 *(attached)* — *B Baverstock*

The Committee is asked to approve the minutes of this meeting.

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 2025/26** *(attached)* — *BDO*
- Progress Report
- Final Report: Risk Management

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

The Committee is asked to scrutinise these reports.

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

8 EXTERNAL AUDIT

8.1 **External Scrutiny Reports and Recommendations** *(attached)* — *R Whetton*

8.2 **HMFSI Inspection Action Plans Update** *(attached)* — *R Whetton*

The Committee is asked to scrutinise these reports.

9 PERFORMANCE MANAGEMENT FRAMEWORK: QUARTERLY PERFORMANCE 2025/26 Q2 *(attached)* — *R Whetton*

The Committee is asked to scrutinise this report.

10 FRAUD REPORT – Q3 2025/26 *(attached)* — *D Stanfield*

The Committee is asked to scrutinise this report.

11 INTERNAL CONTROLS UPDATE

11.1 **Risk Update Report** *(attached)* — *D Johnston*

11.2 **Risk Spotlight: Vulnerabilities within On Call System** *(attached)* — *I McMeekin*

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

Thursday 9 April 2026

PRIVATE SESSION

16 MINUTES OF PREVIOUS PRIVATE MEETING: THURSDAY 23 OCTOBER 2025 *(attached)* — *B Baverstock*

The Committee is asked to approve the minutes of this meeting.

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

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

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

18 SFRS AND CYBER ESSENTIAL (+) *(attached)* — *D Stanfield, G Aitken*

This report is for information only.

19 CURRENT FRAUD INVESTIGATION *(verbal)* — *D Johnston*

The Committee is asked to note the verbal 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.

Agenda Item 5

PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

THURSDAY 23 OCTOBER 2025 @ 1000 HRS

MEETING ROOM 1, EAST SERVICE DELIVERY AREA HEADQUARTERS, CLAYLANDS ROAD, NEWBRIDGE, EH28 8LF / VIRTUAL (MS TEAMS)

PRESENT:

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

IN ATTENDANCE:

Stuart Stevens (SS)	Chief Officer
Sarah O'Donnell (SO'D)	Deputy Chief Officer Corporate Services
Andy Watt (AW)	Deputy Chief Officer
Mark McAteer (MMcA)	Director of Strategic Planning, Performance and Communications
David Johnston (DJ)	Risk and Audit Manager
Lynne McGeough (LMcG)	Head of Finance and Procurement
Claire Robertson (CR)	Internal Audit (BDO)
Michael Oliphant (MO)	External Audit (Audit Scotland)
Tommy Yule (TY)	External Audit (Audit Scotland)
Adebayo Ladejobi	External Audit (Audit Scotland)
Brian McKenzie (BMcK)	HMFSI
Alan Duncan (AD)	Accounting Manager (Items 18 & 19 only)
Kirsty Darwent (KD)	Chair of SFRS Board
Chris Casey (CC)	Group Commander Board Support Manager
Heather Greig (HG)	Board Support Executive Officer
Debbie Haddow (DJH)	Board Support/Minutes

OBSERVERS:

Karen Horrocks, Verification and Risk Officer

1 CHAIR'S WELCOME

1.1 The Committee Chair opened the meeting and welcomed all those attending and 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 Deborah Stanfield, Interim Director of Finance and Contractual Services
Sean Morrison, Internal Audit (BDO)
Robert Scott, HMFSI

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

3.1 The Committee discussed and agreed that Item 18 *(External Auditor's Report on the 2024/25 Audit*) and Item 19 (*Scottish Fire and Rescue Service Draft Annual Report and Accounts 2024/25*) would be heard in private session due 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 **Thursday 19 June 2025**

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 19 June 2025 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 completed actions.

Action 9.1.23 IA Report on Partnership (25/06/2024): The Committee requested prompt action to address this outstanding action.

Action 9.4 HMFSI Inspection Action Plans Update (08/04/2025): MMcA to provide update on current position and timescale for completion.

Action 8.3.5 SFRS Progress Update/Management Response (19/06/2025): Lead to be updated to MMcA/MW.

Action 11.3 Annual Data Compliance Report (19/06/2025): Lead to be amended to read MMcA.

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

7 **INTERNAL AUDIT**

7.1 **Internal Audit Progress Report 2025/26**

7.1.1 CR presented a report to the Committee which summarised the progress on the delivery of the 2025/26 Internal Audit Plan and the scopes for the PPE, Estates Management Prioritisation and Freedom of Information audits and the final Corporate Governance Report. A verbal update was also provided on the Risk Management audit in lieu of the final report being presented.

7.1.2 <u>PPE Scope</u>

CR provided an outline of the audit scope which included policy and procedure validation, budget setting and monitoring, IT systems, stock management and controls, cleaning and maintenance contract management and end-user feedback.

7.1.3 In regard to future improvement and/or changes, the Committee queried whether this would be considered with the audit. CR advised that the audit would compare current practice against standard operating procedures. Recommendations would be made should any barriers, deficiencies or new developments in procurement cycles be identified.

7.1.4 CR confirmed that end-user feedback, governance and planning processes and future procurement activities would be considered within the audit.

7.1.5 Estates Management Prioritisation Scope
CR provided an outline of the audit scope noting that the wider ranging review would consider the Estate Strategy, statutory compliance, budget planning and controls for planned maintenance and reactive repairs, quality and standards, effective use of service level agreements, governance and KPIs.

7.1.6 The Committee commented on the need for agility and flexibility within the plan/budget to consider any unforeseen issues.

7.1.7 Brief discussion took place on the potential for station audits to be considered as part of this audit. It was noted that the Strategic Leadership Team (SLT) had recently discussed the potential for a holistic review of the station audit processes. The Committee noted the existing station audit procedures, however, they expressed uncertainty regarding how these processes integrate with the overall assurance process.

7.1.8 The Committee commented on the prioritisation of investment within Estates and how KPI's would be used to assess the return on this investment. CR noted that the audit would consider how the strategic plan had been drafted to take account of building conditions, utilisation and investment priorities. CR further noted that a separate audit would also consider budget and investment prioritisation.

7.1.9 Freedom of Information Scope
CR provided an outline of the audit scope which included reviewing policies and procedures, response times, publication scheme, governance, training and resourcing. The Committee were reminded that a Level 2 Intervention had recently been served.

7.1.10 The Committee commented on the publication scheme and whether the Service were proactive in publishing information, and the plans for ensuring adequate resourcing within the Team to meet demands. CR confirmed that both these areas would be considered within the audit and, if appropriate, recommendations would be made. MMcA noted that resourcing within the Team had already been considered.

7.1.11 It was noted that the key contact information was not accurate.

7.1.12 MMcA advised that, although not detailed within this version of the scope, end users would be included within the audit.

7.1.13 Corporate Governance Final Report
CR presented the Corporate Governance final report noting that the report was positive, highlighted areas of good practice, the strong commitment to effective governance and improvements. CR outlined areas of improvement which included risks associated with team resourcing and succession planning, reviewing meeting cycle and updating terms of reference.

7.1.14 MMcA welcomed the report, acknowledged the team's efforts and outlined plans to address the recommendations.

7.1.15 Brief discussion took place on the lean resourcing within the Board Support team and associated potential risks. The challenges in resourcing within this team and across the whole Service were recognised. It was proposed that the Service could look to other public bodies for benchmarking purposes and to gain learning on their governance arrangements.

7.1.16 The Committee recognised the positive report which was a testament of the ongoing work and continued improvements to the framework of governance over a sustained period of time.

7.1.17 Progress Report
CR presented the progress report and highlighted the following key points:
- Risk Management final report was completed and out for management response.
- Budget Maintenance and Investment Prioritisation fieldwork had commenced.
- Freedom of Information audit to commence in February 2026.
- Overview of Internal Audit hot topics.

7.1.18 Brief discussion took place on the timescale for management response and consideration should be given to create a KPI for this.

7.1.19 Final Report: Risk Management
CR provided a verbal update relating to the Risk Management Final Report. The audit provided an overall moderate level of assurance with areas of good practice. Areas of improvement included making risk management more strategic, enhancing system capabilities to remove manual processes, mandatory training for key staff, improving the assurance mapping template and clarifying de-escalation processes. The final report would be provided to the next Committee meeting.

7.1.20 **The Committee scrutinised the progress report, draft scopes and final report.**

7 SFRS Progress Update/Management Response

7.2 CR presented a report to the Committee and outlined the status of the recommendations
7.2.1 raised by Internal Audit and the following key points were highlighted:
- Sixteen actions had been closed during this reporting period.
- Twenty-one actions remain.

7.2.2 In relation to the Partnership Working recommendations, the Committee commented on the need for clarity on the mechanism for assurance, how the implementation of the CPP guidance would be assured, what support, guidance and training would be offered to staff on national policy with local induction. MMcA noted that further discussion off table was required to understand what assurances were required.

7.2.3 In relation to Contract Management recommendation 2.1, LMcG advised that progress was being made and contract management meetings were being held, albeit not documented. The contract management training would help managers understand the reason for, and how to provide, the information required.

7.2.4 **The Committee scrutinised the update report and the progress being made.**

8 EXTERNAL AUDIT

8.1 External Audit – 2024/25 Audit Plan Progress Report

8.1.1 MO advised the Committee that the audit was almost finalised and that some final checks would be carried out over the next few days. Further details to be provided during discussions in the private session.

8.2 External Scrutiny Reports and Recommendations

8..2.1 MMcA presented a report to the Committee to provide an overview update of the current HMFSI inspection action plans. The following key points were highlighted:
- Five action plans remain live.
- Mental Health and Wellbeing: Red RAG status. Recently transitioned to the Safety and Assurance function, with the action plan being re-baselined and progress being made.
- West Service Delivery Area (WSDA): Green RAG status and anticipated completion within a few weeks.

- Organisational Culture Vol 1: Initial stages of drafting action plan. Discussion to be held at the Integrated Governance Forum (IGF) to identity appropriate Committee scrutiny.
- North Service Delivery Area (NSDA) and Operational Assurance: Both were at the initial stage of drafting action plans.

8.2.2 In relation to the Mental Health and Wellbeing action plan, the Committee noted their concern on the timescale and progress made to date. The Committee requested that this area be prioritised and progressed promptly. SS offered his assurance that this area remains a priority for the SLT and noted ongoing work with the River Centre to raise awareness of the support available. SS noted that this remains a significant factor for the Service and agreed that the actions needed to be progressed.

8.2.3 With regard to Organisational Culture Vol 1, the Committee noted the extended duration prior to the Board's scrutiny of management responses. SO'D acknowledged the priority and urgency required in this area and commented on the work being undertaken within the People Directorate. It was noted that the IGF had previously agreed that it would go to the People Committee for scrutiny. Due to the scheduled cycle of meetings, consideration to be given to circulate information with the People Committee outwith the formal meetings.

ACTION: SO'D

8.2.4 **The Committee scrutinised the report.**

9 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q1 2025/26

9.1 MMcA presented the Committee with the fourth quarter performance of KPIs 35 – 42 for fiscal year 2025/26 for scrutiny. KPIs 58-61, 64 and 65 were only reported annually as part of the fourth quarter report. The following key points were highlighted:

- Reason for missing management statements and assurance that this would be rectified going forward.
- Due to data collection, quality assurance processes and sequencing of meetings, Q2 data was not available for this meeting.
- Increase in Freedom of Information requests during Q1. Overview of the ongoing resourcing challenges including extension of temporary resources and progress with the new Team Leader position.

9.2 With regard to KPI 41 and 42 (Service Desk Incidents within SLA), the Committee noted the decrease in performance and queried the reason. SO'D noted that this could be attributable to the recent restructure within the DaTS function and agreed to provide a more substantive response outwith the meeting.

ACTION: SO'D

9.3 The Committee commented on the wide ranging KPIs within the report and the provision of annual KPIs. MMcA offered to discuss further outwith the meeting.

ACTION: MMcA/BB

9.4 **The Committee scrutinised the report.**

(Meeting broke at 1113 hrs and reconvened at 1130 hrs)

10 FRAUD REPORT Q2 2025/26

10.1 DJ presented the Quarter 2 Fraud Report to the Committee for scrutiny. The following key points were highlighted:

- No fraud incidents reported during this quarter.
- Fraud and risk awareness mandatory training reporting 77% completion.
- National Fraud Initiative (NFI) was reporting 99% complete on the 821 matches identified with approximately £19,000 recovered (duplicate payments). No fraudulent incidents were identified.

- No incidents of whistleblowing were reported during this quarter.
- Gifts, Hospitality and Interests (GHI) now included within this report. Mandatory training was currently reporting 80% completion. Engagement and raising awareness across the Service were ongoing.

10.2 TY commented on the positive engagement with the Service relating to the NFI and follow up actions. The Committee noted and welcomed this information.

10.3 In relation to mandatory training, it was noted that the split between uniformed and support staff were similar for both the fraud and GHI elements. SO'D reminded the Committee that the system for support staff training lacked tracking capabilities. SO'D to follow up and check on mandatory training for all staff.

ACTION: SO'D

10.4 In relation to non-contract spend, DJ outlined the work and engagement being undertaken in this area to raise awareness, introduce greater controls and reduce the level of non-contract spend.

10.5 In relation to the safe call confidential reporting line, SO'D advised that the Year One Review report would be submitted to the People Committee in the first instance. The report would identify any incidents of incorrect reporting pathways.

10.6 DJ advised the Committee that work had concluded on the development of the Anti-Fraud and Corruption Policy, Counter Fraud Strategy and Fraud Response Plan. These documents were presented for scrutiny ahead of submission to the SFRS Board for approval. DJ noted that these documents had previously been shared with and reviewed by BDO.

10.7 With regard to the Anti-Fraud and Corruption Policy, the following comments were made:

- Inclusion and clarity to be provided on the pathway should there be a concern raised against one of the key roles/Directors.
- Clarity on who would be responsible for appointing the investigating officer.
- Clarity on the relationship between the fraud investigation and disciplinary processes.

10.8 With regard to the Fraud Strategy, the Committee made no specific comments other than reflecting on what information could be added into the Policy.

10.9 With regard to the Fraud Response Plan, the following comments were made:

- To aid learning/raise awareness, consideration could be given to publicise what actions were taken and lessons learned.
- Section 7 Investigation Process (para 4): Emphasis should be on gathering facts rather than assessing if a genuine mistake had been made.

10.10 The Committee noted that, if the 3 separate documents remain, cross referencing of significant points would be included within all 3 documents. DJ and BB to discuss further outwith the meeting.

ACTION: DJ/BB

10.11 **The Committee scrutinised the report.**

11 INTERNAL CONTROLS UPDATE

11.1 **Risk Report Update**

11.1.1 DJ presented an overview report of the current risks highlighted by Directorate to the Committee for scrutiny. The following key points were highlighted:

- Increase awareness, discussions and use of risk appetite.
- Risk Management Audit has identified an increase in risk maturity levels which evidence improvements within the framework.

- How risk information is presented and the use of risk appetite and spotlights to provide assurances that management and control measures are appropriate.
- Sixteen risks are currently reporting ratings over 15.
- Explanation of the late change to Risk PPP007 relating to business continuity management system.
- Five control actions were past their original due date and were being considered by the Training, Safety and Assurance Board and Service Delivery Board for spotlighting or advice on additional controls.

11.1.2 The Committee commented on several completion dates which had passed and noted that updates on the situation would be helpful in future reports. AW provided a brief verbal update on the control actions identified for TSA18 and TSA19 (training delivery).

11.1.3 In regard to Risk POD020, the Committee noted the budgetary constraints and queried whether an alternative solution could be identified. SO'D provided a brief update noting that the pending People Directorate restructure and review and the outcome of the budget settlement was awaited. The Committee commented on the challenges in scrutinising out of date information.

11.1.4 In relation to control actions that were 9 months overdue on risks rated under 15, consideration to be given to include explanatory narrative within future reports.

11.1.5 The Committee noted the relationship between Risk FCS019 (critical systems) and SDD007 (cyber security). SS advised that although the CCMS systems were fragile due to their age, they were not vulnerable to cyber attacks. SS further advised that the SLT would be risk spotlighting cyber security at a future meeting.

11.1.6 Regarding SDD007, SO'D noted that the control action relating to Cyber Action Plan would benefit from having further detail and potential disaggregation as the implementation plan is for the whole plan rather than individual components.

11.1.7 In regard to accuracy of risk ratings, SS referenced recent SLT discussions and that BDO would attend the next strategic management workshop to offer training and support.

11.1.8 In regard to Risk FSC019, the Committee sought clarification on the increased risk rating from the previous rating. LMcG to review and advise.

ACTION: LMcG

11.1.9 In regard to POD015, the Committee queried whether this reflected the current situation and whether any risks were required to be articulated for external parties' involvement. SS confirmed that this was an external stakeholder risk and the rating should reduce.

11.1.10 The Committee noted and commented on the recurring capacity issues throughout the register and queried whether there was or should be an accumulated risk or issues identified. SS noted the comments and reminded the Committee that other control measures could be put in place to manage or mitigate risks. As the Service had clear priorities, once the budget settlement was known, appropriate allocations would be made. The Committee noted the potential for further discussion on the accumulation of risk and the broader concurrency of risks.

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

12 REPORT FOR INFORMATION ONLY:

12.1 Routine Update Report on HMFSI Business

12.1.1 BMcK presented the quarterly report to the Committee to provide an update on HMFSI's inspection and reporting activity during this quarter. The following key points were noted:

- Three inspection reports have been issued. These related to North Service Delivery Area, Organisational Culture Vol 1 and Operational Assurance.
- Fieldwork commenced for the Operational Training and Development inspection.
- Fieldwork for the Organisational Culture Vol 2 was scheduled to commence before the end of the year.
- Focussed report on the Commonwealth Games to be undertaken with early discussion already taken place.

12.1.2 **The Committee noted the report.**

13 REVIEW OF ACTIONS

13.1 It was confirmed that several formal actions were recorded during the meeting.

14 FORWARD PLANNING

14.1 **a) Committee Forward Plan Review**

14.1.1 The Committee considered and noted the Forward Plan.

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

14.2.1 The following items were identified for a future Integrated Governance Forum:

- Broader risk discussion to be scheduled post-BDO report - TBC.

14.2.2 No further items were identified.

15 DATE OF NEXT MEETING

15.1 The next public meeting is scheduled to take place on Tuesday 22 January 2026 at 1000 hrs.

15.2 There being no further matters to discuss the public meeting closed at 1232 hrs.

(Public meeting broke at 1232 hrs and reconvened in Private session at 1245 hrs)

PRIVATE SESSION

16 MINUTES OF PREVIOUS PRIVATE MEETING:

16.1 **Thursday 19 June 2025**

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

16.2 **Matters Arising**

16.2.1 There were no matters arising.

16.3 **The minutes of the private meeting held on 19 June 2025 were approved as a true record of the meeting.**

17 ACTION LOG

17.1 The Committee considered the action log and noted the updates.

17.2 **The Committee noted the updated Action Log.**

18 EXTERNAL AUDITOR'S REPORT ON THE 2024/25 AUDIT

18.1 MO presented the external auditor's report on the 2024/25 audit for consideration alongside the Service's audited annual report and accounts.

18.2 **The Committee scrutinised the report.**

19 SCOTTISH FIRE AND RESCUE SERVICE DRAFT ANNUAL REPORT AND ACCOUNTS 2024/25

19.1 LMcG thanked all those involved in the preparation and production of the audited accounts and for Audit Scotland's support. LMcG presented the report to the Committee for scrutiny and recommendation to the Board.

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

There being no further matters to discuss the private meeting closed at 1340 hrs.

DRAFT

Agenda Item 6

AUDIT AND RISK ASSURANCE COMMITTEE
ROLLING ACTION LOG

SCOTTISH FIRE AND RESCUE SERVICE
Working together for a safer Scotland

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 3 of these actions have been completed.

The Committee is therefore asked to approve the removal of the 3 actions noted as completed (Blue status), note 3 actions categorised as Green status and note 4 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
Meeting Date: 25 June 2024						
9.1.23	**IA report on Partnerships:** Provide assurance that relationships as defined within the Community Justice Act are understood throughout the service.	**MMcA**	**March 2025** (October 2024)			**Update (29/10/2024):** 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. **Update (23/01/2025):** 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. **Update (08/04/2025):** Due to the expediated development of the SFRS Strategy 2025-28 and the current focus on the associated Three-Year Delivery Plan and Performance Management Framework. We have had to prioritise the workload and it is anticipated that that

						this document will be published in September 2025. **Update (19/06/2025):** As noted above, the Teams focus remains on the development of the SFRS Strategy 2025-28 and the associated Three-Year Delivery Plan and Performance Management. It is expected that Team capacity will be available over the coming weeks when work on the principle-based guidance document will be recommenced. The aim is to have the document ready for September 2025. **Update (23/10/2025):** Development of a principle-based guidance document that clearly defines our responsibilities/expectations to partnership guidance and provides an interim process to measure it is underway. This work is running behind schedule as the Team's focus has been on the development of the SFRS Strategy 2025-28. Development. Development of the Strategy was carried out to significantly reduced timescales and has also led to the need to develop a Three-Year Delivery Programme and revised Performance Management Framework. The Strategy was published on 7 July 2025 and now, following a period of staff leave, work will recommence on the guidance document. Due to the extended delay, the deadline for this piece of work has been extended to December 2025. **Update (22/01/2026):** The principle-based guidance document has been drafted and has been shared with the Service Delivery Area Deputy Assistant

						Chief Officers for their feedback. On receipt of this feedback, the guidance documents will be updated accordingly and then presented to the Strategic Leadership Team for sign off.

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 8 April 2025						
9.4	**HMFSI Inspection Action Plans Update:** The Committee noted that the focus of the report was purely HMFSI, whereas previously been more all-encompassing and provided oversights of other external recommendations. It was agreed that this would be discussed further outwith the meeting.	**BB/SO'D /AW**	**June 2025**			**Update (19/06/2025**): M McAteer is liaising with R Whetton and his team and will be in a position to provide an update on the progress at the next ARAC. **Update (23/10/2025):** An initial meeting has been held between Strategic Planning, Performance & Communication and Finance and Communications to identify requirements for the identification, standardised recording, reporting and monitoring of external assurance reports. Discussions were held on the possibility of aligning this project to the Corporate Services Review programme and a meeting has been held with the Portfolio Office to progress this action. A new demand template is now being prepared for consideration by the CRS Programme Board. **Update (22/01/2026):** A report re External Assurance Reporting will be presented at the 22 January 2026 meeting. This report will detail the work that has been undertake to date to review existing external assurance reporting within SFRS.

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 19 June 2025						
8.3.5	**SFRS Progress Update/Management Response:** Further discussions to be held outwith the meeting regarding working with the Improvement Services with a focus on the definition of partnership working.	**MMcA/ MW**	**October 2025**			**Update (23/10/2025):** Meeting was held with the Improvement Service (IS) on 12 August 2025 to discuss a facilitated self evaluation of our approach to working with CPP's. The IS agreed to support the initiative and a follow on meeting to discuss the detail and timelines is being arranged for late October 2025. **Update (22/01/2026):** Meetings were held with the Improvement Service in November and December with initial agreement being reached to undertake the self-assessment in summer 2026. Development of a question set for the self-assessment will commence early in the new year, with support available for the Improvement Service.
11.3	**Annual Data Compliance Report:** In relation to the benchmarking information, MMcA to provide information on the resources (team sizes) and scale of each of the organisation.	**MMcA**	**October 2025**			**Update (23/10/2025):** Update to follow. **Update (22/01/2026):** Information Governance Manager has been off on an extended absence and is due to return to work in January 2026. This matter will be picked up on her return, and an update will be provided to the Committee in due course.

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 23 October 2025						
8.2.3	**External Scrutiny Reports and Recommendations:** With regard to Organisational Culture Vol 1, the Committee noted the extended duration prior to the Board's scrutiny of management responses. SO'D acknowledged the priority and urgency required in this area and commented on the work being undertaken within the People Directorate. Due to the scheduled cycle of meetings, consideration to be given to circulate information with the People Committee outwith the formal meetings.	**SO'D**	**January 2026**			**Update (22/01/2026):** The current draft Action Plan is being reviewed as a matter of urgency, taking on board feedback received from HMFSI and SLT. It has not been possible to align timing with this meeting due to annual leave, however a revised draft is due to be presented to SLT in early February, which, once approved, will be circulated to ARAC and People Committee members, and formally reported at the next meeting. Separately, the Organisational Culture and Leadership Programme is in the process of being established, which will support the implementation of the HMFSI Action Plan, as well as wider culture outcomes.
9.2	**Audit and Risk Assurance Committee Quarterly Performance Q1 2025/26/25:** With regard to KPI 41 and 42 (Service Desk Incidents within SLA), the Committee noted the decrease in performance and queried the reason. SO'D noted that this could be attributable to the recent restructure within the DaDTs function and agreed to provide a more substantive response outwith the meeting.	**SO'D**	**January 2026**			**Update (22/01/2026):** Performance against KPIs 41 and 42 has been impacted by a long-term vacancy within the DaTS Service Desk. The vacancy has now been advertised, with a strong response of 80 applications, and the advert closed early due to volume. Shortlisting has been completed and interviews will take place w/c 12 January 2026. To maintain service resilience in the interim, a request has been submitted to extend the current contractor's engagement beyond its January end date to the end of March 2026, ensuring continuity of cover while recruitment is concluded and the successful candidate completes their notice period.

9.3	**Audit and Risk Assurance Committee Quarterly Performance Q1 2025/26/25:** The Committee commented on the wide ranging KPIs within the report and the provision of annual KPIs. MMcA offered to discuss further ouwith the meeting.	**MMcA/ BB**	**January 2026**			**Update (22/01/2026):** Meeting was arranged for Wednesday 7 January, this has been postponed and will be rescheduled.
10.3	**Fraud Report Q2 2025/26:** In relation to mandatory training, it was noted that the split between uniformed and support staff were similar for both the fraud and GHI modules. SO'D reminded the Committee that the system for support staff training lacks tracking capability. SO's to follow up and check on mandatory training for all staff.	**SO'D**	**January 2026**		**January 2026**	**Complete (22/01/2026):** The Risk and Audit Team continue to monitor and engage with Directorates on completion of the Fraud and GHI mandatory training modules. The update provided to ARAC on 22 January 2026 includes completion rates as at 6 January 2026. Workforce Pro dashboards are available to all staff and provide managers with a clear snapshot of mandatory training status across their teams. Links to the relevant Workforce Pro dashboards have been shared on the Strategic Managers Teams channel, with a request for managers to ensure completion by all staff.
10.10	**Fraud Report Q2 2025/26:** The Committee noted that, if the 3 separate documents remain, cross referencing of significant points would be included within all 3 documents. DJ and BB to discuss further outwith the meeting.	**DJ/BB**	**January 2026**		**November 2025**	**Complete (22/01/2026):** Meeting took place on 10 November at which it was agreed that the 3 documents would be retained. A number of amendments across the 3 documents would be made to make them more consistent.
11.1.8	**Risk Report Update:** In regard to Risk FSC019, the Committee sought clarification on the increased risk rating from previous rating. LMcG to review and advised.	**LMcG**	**January 2026**		**January 2026**	**Complete (22/01/2026):** The FCS Risk update has confirmed that the increase in the FSC019 risk rating reflects the combined impact of the ageing operational equipment portfolio and the additional pressures introduced as new equipment is brought into service. The introduction of new kit requires enhanced testing and assurance activity, which in turn places further stress on existing assets.

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: **C/ARAC/01-26**

Agenda Item: **7.1**

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**INTERNAL AUDIT –** • **RISK MANAGEMENT - FINAL REPORT** • **PROGRESS REPORT**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with the final Risk Management report for review and scrutiny. In addition, it includes the quarterly internal audit progress report for the 2025/26 Internal Audit Plan.
2	**Background**
2.1	Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Scottish Fire and Rescue Service (SFRS). It helps senior management accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
2.2	The provision of an Internal Audit framework is a key dimension of assurance that is required by the Accountable Officer to enable them to sign the governance statement as part of the annual accounts, for which they are responsible.
2.3	For SFRS the Internal Audit function is provided by an external contractor with this work currently undertaken by BDO. The 2025/26 internal audit plan was presented to the ARAC on 8 April 2025.
2.4	Within SFRS, internal audit engagement is led by the Deputy Chief Officer (Corporate Services), and audit planning is developed in conjunction with the Strategic Leadership Team (SLT) and ARAC. Draft audit scoping papers, completed assignment reports, and quarterly progress updates are reported to SLT in advance of submission to ARAC, to ensure internal audit work is meeting the organisation's needs.
3	**Main Report/Detail**
3.1	Following agreement by the Strategic Leadership Team of the Final 2025/26 audit plan, BDO have provided the final risk management report and quarterly progress report for scrutiny and approval by the Audit and Risk Assurance Committee.
3.2 3.2.1	**Risk Management Final Report:** The purpose of the paper is to provide Management and the Committee with the results of the risk management review. See paper attached in Appendix A.

3.2.2	As part of our work, we have identified six findings, two of medium significance and four of low significance.
3.2.3	The current risk management arrangements in place demonstrate significant areas of best practice including regular risk reporting throughout the organisation, risk appetite being deployed and actively used, clear understanding of risk within the Management Team, risk deep dives/spotlights, and ongoing support provided throughout the organisation by the risk team.
3.2.4	However, there are steps that can be taken to take the risk management processes within the organisation to the next level. These include providing the Board, Committees and SLT with a more strategic view of risks; enhancement of the risk management system capabilities to improve automation and reduce the manual input required in current processes; the roll out of mandatory risk management training to key staff; and launching and refining the assurance mapping templates in place.
3.2.5	In addition to this is an opportunity to improve the risk management framework by including a clear risk de-escalation and horizon scanning process along with updating the risk registers to assess effectiveness.
3.2.6	There is also an opportunity to align Portfolio Office reports with other directorates to ensure more complete and consistent reporting.
3.2.7	Overall, we can provide a moderate level of assurance over the design and operational effectiveness of key controls in place in relation to Risk Management.
3.3 3.3.1	**Progress Report:** The purpose of the paper is to provide the Committee and management with an overview of the status of the internal audit programme for 2025/26. The status update is attached in Appendix B.
3.4 3.4.1	**2026/2027 Internal Audit Plan:** We have commenced planning for the 2026/27 Internal Audit Programme. This has included meetings with the ARAC Chair, the Chief and plans to present an initial draft to the SLT in February 2026 for ARAC reporting in Spring 2026.
4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the risk management final audit report. • Scrutinise the internal audit progress report
5	**Key Strategic Implications**
5.1 5.1.1	**Risk/Risk Appetite** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control and data governance, where a Cautious risk appetite was identified.
5.1.2	The report reflects the general underlying principle that SFRS will operate in an open and transparent manner using our resources responsibly and demonstrating best value in the use of public funds.
5.2 5.2.1	**Financial** The reviews are part of the 2025/26 internal audit plan and has been incorporated within the budget for 2025/26.

5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate.	
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.	
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.	
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.	
5.7 5.7.1	**Training** Any implications arising from the report will be managed by the relevant Directorate.	
5.8 5.8.1	**Timing** Any implications arising from the report will be managed by the relevant Directorate.	
5.9 5.9.1	**Performance** The report provides the Risk Management final report. The internal audit contract will outline a number of agreed key performance indicators to demonstrate whether contract requirements are being met. Performance data will be provided by the Internal Auditor and reported quarterly to the ARAC.	
5.10 5.10.1	**Communications & Engagement** Any implications arising from the report will be managed by the relevant Directorate.	
5.11 5.11.1	**Legal** Any implications arising from the report will be managed by the relevant Directorate.	
5.12 5.12.1	**Information Governance** DPIA completed - No. The report provides a summary of information and actions to be taken by Directorates, and named individuals, to manage any significant risk identified. The responsible Directorate will ensure that any relevant DPIA is completed as required	
5.13 5.13.1	**Equalities** EHRIA completed - No. Where an equalities assessment is required, this will be determined by the responsible Directorate and progressed accordingly.	
5.14 5.14.1	**Service Delivery** Any implications arising from the report will be managed by the relevant Directorate.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Sarah O'Donnell, Deputy Chief Officer (Corporate Services)
7.2	**Level of Assurance: (Mark as appropriate)**	**Substantial**/~~Reasonable/Limited/Insufficient~~
7.3	**Rationale:**	The completion of the risk management audit provides assurance on the controls and processes in place.
8	**Appendices/Further Reading**	
8.1 8.2	Appendix A – Risk Management – Final Report Appendix B – Internal Audit Progress Report	

Prepared by:	Sean Morrison, Internal Audit Senior Manager
Sponsored by:	Sarah O'Donnell, Deputy Chief Officer (Corporate Services)
Presented by:	Sean Morrison, Internal Audit Senior Manager

Links to Strategy and Corporate Values

The Internal audit process forms part of the Services Governance arrangements and links back to 2025-28 Strategy, specifically in relation to improving performance, ensuring transparency and risk management.

Governance Route for Report	Meeting Date	Report Classification/ Comments
Strategic Leadership Team	*14 January 2026*	*For Decision*
Audit and Risk Assurance Committee	*22 January 2026*	*For Scrutiny*

APPENDIX A

SCOTTISH FIRE AND RESCUE SERVICE

RISK MANAGEMENT REPORT - FINAL

NOVEMBER 2025

LEVEL OF ASSURANCE:	
DESIGN	MODERATE
EFFECTIVENESS	MODERATE

IDEAS | PEOPLE | TRUST

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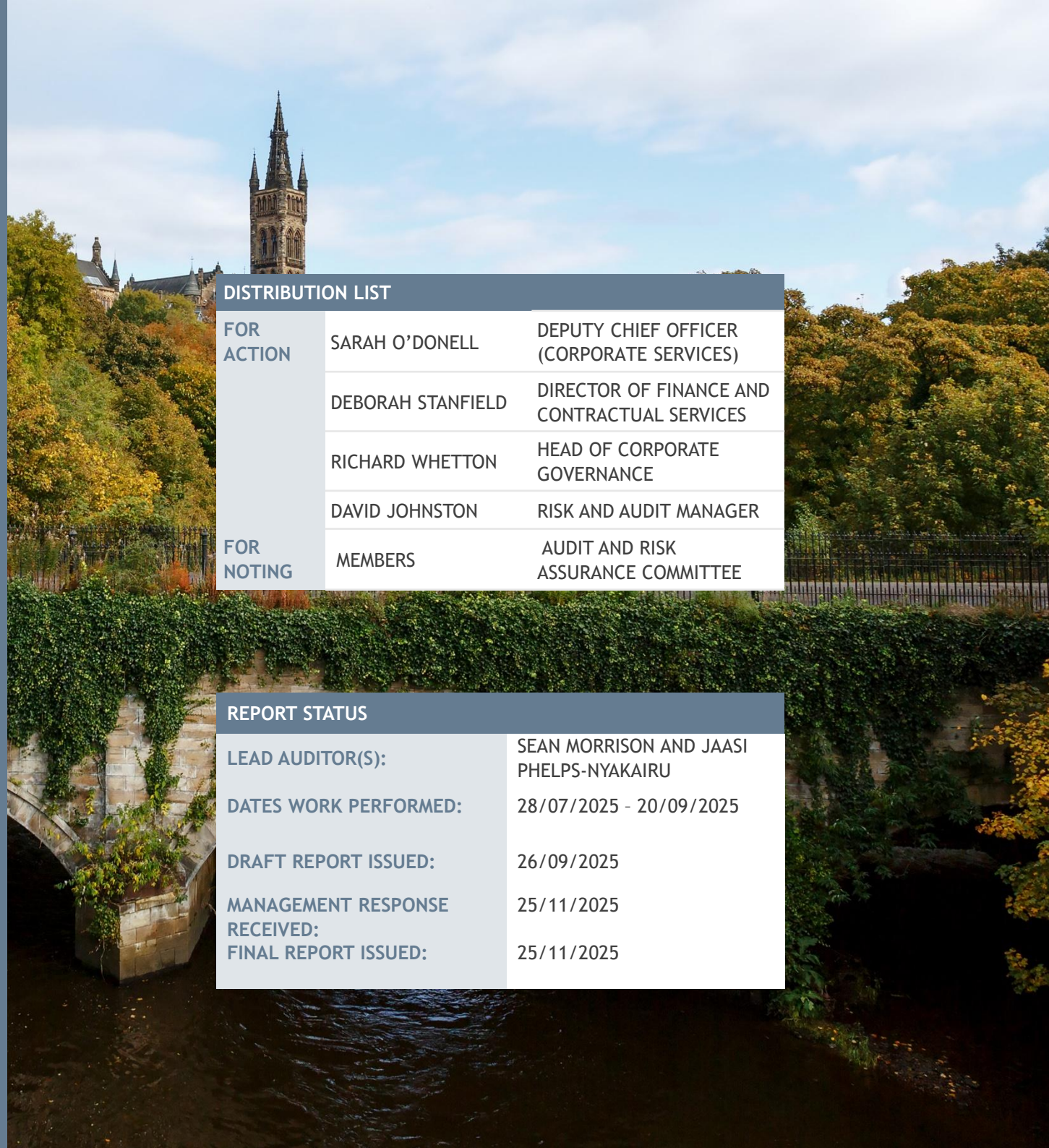
RESTRICTIONS OF USE

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.



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	DEBORAH STANFIELD	DIRECTOR OF FINANCE AND CONTRACTUAL SERVICES
	RICHARD WHETTON	HEAD OF CORPORATE GOVERNANCE
	DAVID JOHNSTON	RISK AND AUDIT MANAGER
FOR NOTING	MEMBERS	AUDIT AND RISK ASSURANCE COMMITTEE

REPORT STATUS	
LEAD AUDITOR(S):	SEAN MORRISON AND JAASI PHELPS-NYAKAIRU
DATES WORK PERFORMED:	28/07/2025 – 20/09/2025
DRAFT REPORT ISSUED:	26/09/2025
MANAGEMENT RESPONSE RECEIVED:	25/11/2025
FINAL REPORT ISSUED:	25/11/2025

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
DESIGN	MODERATE	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	MODERATE	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF FINDINGS		
H	0	
M	2	
L	4	
TOTAL NUMBER OF FINDINGS: 6		

BACKGROUND – SEE APPENDIX I FOR INFORMATION ON THE PROCESSES IN PLACE

As part of the 2025-26 Internal Audit Plan, it was agreed that internal audit would review the risk management framework in place within the Scottish Fire and Rescue Service (SFRS) and compare this with good practice.

SFRS has a risk management framework which sets out the arrangements for risk management within the organisation.

Risk information is reported to the senior leadership team on an ongoing basis, quarterly to the Audit & Risk Assurance Committee, and Executive Boards.

The organisation have Directorate risk registers in place and reporting of those risks are presented to the Committees and Leadership team within the risk reports appendices.

Risk management training has been provided to via workshops at Board, Directorate and Project level. There is also ongoing risk management support, awareness raising and training provided to those with risk responsibilities via the engagement provided by the Risk & Audit Manager and Risk team.

PURPOSE

The purpose of this review was to assess the risk management arrangements and provide management with advice and recommendations for improving the arrangements further.

CONCLUSION

As part of our work, we have identified six findings, two of medium significance and four of low significance.

The current risk management arrangements in place demonstrate significant areas of best practice including regular risk reporting throughout the organisation, risk appetite being deployed and actively used, clear understanding of risk within the Management Team, risk deep dives/spotlights, and ongoing support provided throughout the organisation by the risk team.

However, there are steps that can be taken to take the risk management processes within the organisation to the next level. These include; providing the Board, Committees and SLT with a more strategic view of risks; enhancement of the risk management system capabilities to improve automation and reduce the manual input required in current processes; the roll out of mandatory risk management training to key staff; and launching and refining the assurance mapping templates in place.

In addition to this is an opportunity to improve the risk management framework by including a clear risk de-escalation and horizon scanning process along with updating the risk registers to assess effectiveness.

There is also an opportunity to align Portfolio Office reports with other directorates to ensure more complete and consistent reporting.

Overall, we can provide a moderate level of assurance over the design and operational effectiveness of key controls in place in relation to Risk Management. This is aligns with our risk management maturity assessment, see appendix VI which has provided an assessment of managed within the Service.

EXECUTIVE SUMMARY

GOOD PRACTICE

During the course of our review, we identified a number of areas of good practice which are summarised below:

- The Risk Management Framework/Policy along with the majority of directorate group meetings are available publicly illustrating a strong commitment to transparency above legislative requirements.
- The Risk Management Framework/Policy clearly details roles and responsibilities for the Board, ARAC, and internal groups across the organisation, and includes an annual review period to remain relevant to the current organisation's practices.
- The introduction of risk appetite has been developed in consultation with Senior Management and the Board utilising external materials and guidance, with usage being embedded within key decision making in the organisation.
- The risk registers utilised to monitor risks have consistent formats across Directorates and are fed into dashboards for reporting to provide drilldown capabilities to Management and reports to the Board.
- Risk deep dives are conducted by the Audit Risk and Assurance Committee (ARAC) and management when identified as required by the Board and Management.
- Risk registers are reviewed quarterly by the ARAC with additional frequent reviews by the Senior Leadership Team and Directorates.
- Risk are outlined within cover papers providing a golden thread between risk and management reports.
- Meetings with Board members and management outlined positive feedback in relation to the format and information being reported in relation to risk, as well as support provided by the Risk Team.

SUMMARY OF FINDINGS

Notwithstanding the area of good practice identified, we also identified some opportunities for improvement, which are summarised below:

- **Strategic Risks -** Upon review of the risk reports and discussions with Management there is an opportunity to refresh the risk reporting at Board/Committee level. As currently there is duplication in the risks within the registers with a number of Directorates reporting on similar risks and on areas that at an organisational level may not be the most pressing areas of concern in relation to the delivery of the organisation's objectives. We recognise that controls and impacts of these risks may differ however at a theme level there is duplication, for example in relation to resource.
- **Risk Management System** - Through our discussions with management and assessment of the processes in place it was noted that there is an opportunity to investigate the feasibility of the current risk management capabilities or the procurement of a dedicated risk management system to address current inefficiencies, including limited self-service capabilities, duplication of effort, lack of automation and the risk of human error.
- **Risk Management Training** - There is no mandatory risk management training module to be completed by Management, for example within a Manager development programme. However, we recognise that there is a range of wider risk management training materials, guidance and support that is available within the organisation, including:

1. There is project risk training available for staff involved in risk management at the reporting/recording level via a Portfolio Office training module.
2. Senior management receive one-to-one training and support provided by the Risk Team and learning through doing.
3. There have been Board and SLT workshops for the development of risk appetite.

- **Assurance Mapping -** At the time of the audit the organisation were in the process of developing assurance maps for each of the Committees using the four lines of defence to document where there is assurance for example Committee Scrutiny, and Audits against risks and processes. There is an opportunity to go further in the planned approach to assurance mapping by clearly outlining the organisation priorities or objectives and departments which are provided with assurance, and as noted in finding 7 to align the assurance against the organisation's controls in place.

EXECUTIVE SUMMARY

SUMMARY OF FINDINGS (CONTINUED)

- **Risk Management Policy** - Internal audit reviewed the Risk Management Policy and identified the following omissions:

1. The Policy does not set tangible escalation triggers (for example, for inherent score thresholds of 15 or appetite breach criteria) and the policy does not document a clear de-escalation process or criteria to support consistent movement of risks to lower levels or removal once controls are effectively in place.
2. The Policy describes risk identification as based on Service processes, audit type events and work aligned to the Strategic Plan but could go further to include triggers to support users, for example there is no reference to PESTLE, SWOT or horizon scanning prompts or examples to support consistent, forward-looking identification across the Service.

- **Portfolio Risk Summary Reports -** Internal Audit reviewed the portfolio risk summary reports and noted that:

1. The May 2025 Portfolio Risk Summary Report highlighted five risks and included spotlight appendices, but the 'summary of mitigating actions' section was not completed for any spotlight and 'external or other factors' was not consistently completed in the paper.
2. The July 2025 report also highlighted five risks but did not include spotlight appendices, so background, alignment to appetite, controls and external factors were not shown.

DETAILED FINDINGS

BDO

DETAILED FINDINGS

RISK: ACTIONS ARE TAKEN BY MANAGEMENT WHICH DO NOT ALIGN WITH THE ORGANISATION'S RISK APPETITE, AS THE ORGANISATION MAY NOT HAVE CLEARLY SET OUT ITS STRATEGIC DIRECTION AND OBJECTIVES IN RELATION TO RISK MANAGEMENT (INCLUDING POLICY, ROLES AND RESPONSIBILITIES, OBJECTIVES, AND COMMUNICATION).

FINDING 1 - STRATEGIC RISKS	TYPE
Strategic or principal risks helps focus the Board, Management and Committees on what matters most when assessing risk within the organisation. At the highest level, the organisation are reporting on all Directorate risks across the two appendices provided to the ARAC. Upon review of the risk reports and discussions with Management there is an opportunity to refresh the risk reporting at Board/Committee level, as currently there is duplication in the risks within the registers, with a number of Directorates reporting on similar risks and on areas that at an organisational level may not be the most pressing areas of concern in relation to the delivery of the organisation's objectives. We recognise that controls and specific impacts of these risks may differ, however, at a theme level, there is duplication, for example in relation to resource. Therefore, Board and SLT time can potentially be spent interrogating individual directorate risks when a theme or category approach aligned to risk appetite could be more efficient. The Service could consider developing a strategic risk register approach which highlights the key risks that will prevent the organisation from achieving its objectives.	DESIGN
IMPLICATION	**SIGNIFICANCE**
There is a risk that, without a defined set of principal risks aligned to risk appetite, the Board and ARAC lack a single, prioritised view of the most significant threats resulting in gaps and duplication in controls, ineffective use of time, misallocation of resources, or delayed escalation of cross-cutting risks and undetected appetite breaches.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management consider adopting an approach where the Board and its Committees focus on strategic risks in alignment with the risk appetite categories that can prevent the organisation from achieving its strategic objectives.	David Johnston	SLT to agree approach to ensure focus on strategic areas of risk.	31 March 2026
		Implementation of agreed revision to strategic risk, aligned to available resource and enhancement to system reporting arrangements.	31 March 2027
On an annual basis good practice requires management and the Board to assess the strategic risks to be considered during the strategic planning process, for example as part of strategic away days.	Richard Whetton	Risk information will be clearly used as part of the strategic planning process, with work to be undertaken pre-summer to align with the budget process and draft 3-year delivery plan. Risk will also be considered at Strategic Away Days and as part of any review of the SFRS Strategy. Strategy.	31 August 2026

DETAILED FINDINGS

RISK: THE ORGANISATION MAY NOT HAVE ADOPTED A SYSTEMATIC PROCESS IN IDENTIFYING, EVALUATING, AND MEASURING ITS KEY STRATEGIC AND OPERATIONAL RISKS RESULTING IN A FAILURE TO EFFECTIVELY RECORD AND MANAGE EMERGING RISKS.

FINDING 2 - RISK MANAGEMENT SYSTEM	TYPE
Risk management systems can reduce manual effort and error, enhance reporting capabilities, introduce automation and provide management a current view of risk across the organisation. Through our discussions with management and assessment of the processes in place it was noted that there is an opportunity to investigate the feasibility of the current risk management capabilities or the procurement of a dedicated risk management system to address the following issues with the processes in place: • Directorates are required to maintain Excel risk registers due to the Power BI solution not having self service capabilities. We recognise that software solutions are currently being investigated to address this issue. • Project risks are required to be recorded within the WRIKE system and then provided to the Business Intelligence team to be incorporated within the dashboards in place. This requires additional stages in the process causing inefficiencies and increased risk of human error. • The current risk reporting process is resource intensive to update and generate the information utilised for Board, Committee and Management reporting. This is particularly challenging given the resource constraints within the organisation. We note that the Business Intelligence team are actively working to enhance the capabilities of the current risk dashboard to provide a solution that could potentially address the above issues. In addition, the solution being developed aims to link the organisation's risk, assurance and performance reporting.	DESIGN
IMPLICATION	**SIGNIFICANCE**
There is a risk that extensive manual handling in the risk management processes increase the risk of error, delay, and the over-allocation of resources generate the required risk information.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management undertake a viability study on whether to continue to develop the current risk management system within Power BI or to procure a risk management system. A system solution will enhance the capabilities to develop additional performance indicators, provide automation, self service capabilities and ensure that there is a single source of the truth.	David Johnston / Gregor Welsh	Undertake market research on available external risk management systems and continue to review internal development capability/capacity for current risk dashboard.	31 July 2026

DETAILED FINDINGS

RISK: STAFF DO NOT HAVE SUFFICIENT RISK MANAGEMENT CAPABILITIES TO EFFECTIVELY DISCHARGE THEIR ROLES AND RESPONSIBILITIES AS SFRS MAY NOT BE PROVIDING APPROPRIATE RISK MANAGEMENT TRAINING.

FINDING 3 - RISK MANAGEMENT TRAINING	TYPE
It is important that staff are provided with comprehensive and regular risk management training to ensure that they are informed of their responsibilities in relation to risk management and able to discharge these effectively. This builds a common language on risk, embeds appetite and escalation, and drives consistent identification, assessment and reporting across functions and directorates. There is no mandatory risk management training module to be completed by Management, for example within a Manager development programme. In addition, it was noted that the tracker for the Portfolio Office risk management training module does not specify who has not performed the training, preventing analysis of overall training completion or information for chasing of non-completion. However, we recognise that there is a range of wider risk management training materials, guidance and support that is available within the organisation, including: • There is project risk training available for staff involved in risk management at the reporting/recording level via a Portfolio Office training module. • Senior management receive one-to-one training and support provided by the Risk Team and learning through doing. • There have been Board and SLT workshops for the development of risk appetite.	DESIGN & EFFECTIVENESS
IMPLICATION	**SIGNIFICANCE**
There is a risk that staff are not provided with risk management training upon joining the Service and regular refresher training, resulting in staff not being informed of or able to effectively discharge their risk management responsibilities resulting in a lack of embeddedness or knowledge to effectively manage and escalate risk.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Service consider refreshing the risk management training plan/programme to ensure all key staff have sufficient capability. The Risk management training should cover how risk management should be implemented into the organisation according to the risk management policy.	David Johnston / Curtis Montgomery	Develop a Service risk management training module for key staff, considering information provided through the Portfolio Office.	31 July 2026
It is suggested that risk management training is provided to all project managers, team leaders and Directors. The staff and Board member induction process should also include coverage of high-level risk management. The Portfolio Office risk management training module could be used as a basis for organisation wide risk training.	David Johnston	Implement an SFRS staff training module on risk and monitor completion.	31/03/2027

DETAILED FINDINGS

RISK: STAFF DO NOT HAVE SUFFICIENT RISK MANAGEMENT CAPABILITIES TO EFFECTIVELY DISCHARGE THEIR ROLES AND RESPONSIBILITIES AS SFRS MAY NOT BE PROVIDING APPROPRIATE RISK MANAGEMENT TRAINING.

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that agreed training arrangements for risk management should be documented within the risk management policy.	David Johnston	Update risk management policy aligned to developed training module.	31 July 2026
We recommend the PMO risk training tracker is updated to include staff who have not completed the module and training due dates.	Curtis Montgomery	The PMO risk training tracker will be updated to include staff who have not completed the module.	30 December 2025

DETAILED FINDINGS

RISK: MANAGEMENT ARE LOOKING FOR FURTHER REASSURANCE THAT PROCESSES ARE WELL DESIGNED AND EFFECTIVE IN MITIGATING THE RISKS WHICH THE ORGANISATION IS FACING.

FINDING 4 - ASSURANCE MAPPING	TYPE
It is important that there is a clear assurance mapping process aligned to the 'four lines of defence', principal risks and committee remits. This shows where there are assurance gaps, avoids duplication, directs audit, reviews effort to gaps, and gives the Board and Management a single view of coverage against priority risks and objectives. At the time of the audit the organisation were in the process of developing assurance maps for each of the Committees using the four lines of defence to document where there is assurance for example Committee Scrutiny, Compliance Reviews and Audits against risks and processes. There is an opportunity to go further in the planned approach to assurance mapping by clearly outlining the organisation priorities or objectives and departments which are provided with assurance, and as noted in finding 7 to align the assurance against the organisation's controls in place. In addition, the draft assurance maps reviewed did not have a key to outline what the assurance rating definitions are and also to document what the total assurance rating against each objective, service, risk, issue is. For example, where there is substantial assurance in only one line of defence what is the total assurance rating against the area being assessed. We have provided an example of assurance definition combinations in Appendix IX.	DESIGN
IMPLICATION	**SIGNIFICANCE**
There is a risk that without assurance maps, there may not be a single, current view of assurance coverage key risks across the organisation. This can lead to duplicated scrutiny, missed gaps, less targeted audit work and weaker line-of-sight on whether the 'four lines of defence' provide sufficient assurance where risk is highest.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management consider enhancing the assurance maps by: • Enhancing the areas assurance are being provided against to clearly include organisation priorities or objectives, and departments • Incorporate the assurance provided into the assessment of control effectiveness • Develop a key to show what the assurance rating definitions are • Document the methodology to determine overall levels of assurance across the four lines.	Richard Whetton	Assurance maps will be amended during Q4 to include organisation priorities or objectives. Assurance maps will incorporate the assurance provided into the assessment of control effectiveness. A key to show what the assurance rating definitions are is being developed and the methodology to determine overall levels of assurance across the four lines will be provided.	31 March 2026 31 January 2026

DETAILED FINDINGS

RISK: ACTIONS ARE TAKEN BY MANAGEMENT WHICH DO NOT ALIGN WITH THE ORGANISATION'S RISK APPETITE, AS THE ORGANISATION MAY NOT HAVE CLEARLY SET OUT ITS STRATEGIC DIRECTION AND OBJECTIVES IN RELATION TO RISK MANAGEMENT (INCLUDING POLICY, ROLES AND RESPONSIBILITIES, OBJECTIVES, AND COMMUNICATION).

FINDING 5 - RISK MANAGEMENT POLICY	TYPE
It is important that an organisation's risk management framework is comprehensively documented to ensure that staff are aware of risk management processes and able to effectively utilise risk escalation procedures. Internal audit reviewed the Risk Management Policy and identified the following omissions: • The Policy does not set tangible escalation triggers (for example, for inherent score thresholds of 15 or appetite breach criteria) and the policy does not document a clear de-escalation process or criteria to support consistent movement of risks to lower levels or removal once controls are effectively in place. • The Policy describes risk identification as based on Service processes, audit type events and work aligned to the Strategic Plan but could go further to include triggers to support users, for example there is no reference to PESTLE, SWOT or horizon scanning prompts or examples to support consistent, forward-looking identification across the Service. In general, we note that the risk management policy contains a number of good practice areas.	EFFECTIVENESS
IMPLICATION	**SIGNIFICANCE**
There is a risk that the documentation of the Service's risk management escalation and monitoring processes within the Risk Management Policy are incomplete, resulting in staff being unaware of the full risk management procedures.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management consider including the following areas into the Risk Management Policy: • Escalation triggers between risk registers to be formally defined for example, between Functional and Directorate level • Risk scores that prompt escalation or de-escalation • Risk categories that prompt escalation or de-escalation • Document relevant tools that could be used to identify risks, such as PESTLE and SWOT analysis, and list key risk prompts, which may include political factors	David Johnston	Review risk management policy, with consideration of information outlined by BDO.	31 July 2026

DETAILED FINDINGS

RISK: MANAGEMENT AND THE BOARD ARE NOT PROVIDED WITH SUITABLE INFORMATION TO MAKE INFORMED DECISIONS AS SFRS MAY NOT HAVE ADEQUATE REPORTING REGARDING RISK MANAGEMENT ACTIVITIES.

FINDING 6 – PORTFOLIO RISK SUMMARY REPORTS	TYPE
It is important that risk reporting is clear, provides a consistent view of key risks, details mitigating actions, aligns with risk appetite, and covers all significant risks. The Strategic Planning and Change Committee receives portfolio risk summary reports which follow a different structure from the other risk reports within the organisation for example those provided to the ARAC and SLT. Internal Audit reviewed the portfolio risk summary reports and noted that: • The May 2025 Portfolio Risk Summary Report highlighted five risks and included spotlight appendices, but the 'summary of mitigating actions' section was not complete for the spotlight section and 'external or other factors' was not consistently completed. • The July 2025 report also highlighted five risks but did not include spotlight appendices, therefore background, alignment to appetite, controls and external factors were not shown.	EFFECTIVENESS
IMPLICATION	**SIGNIFICANCE**
There is a risk that committees may not see the full context or the planned and completed mitigating actions and may be unsure if all risks are appropriately covered. This can weaken challenge, slow decisions, and reduce assurance over material Portfolio risks.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the portfolio risk register is managed and scrutinised in the same manner as the approach for the Directorate risk registers. This will ensure that there is oversight of the submission and sufficient review and challenge to ensure that the information recorded is kept up to date.	David Johnston / Curtis Montgomery	Develop and report on a Portfolio Risk Register, in line with wider Directorate reporting requirements.	31 March 2026
We recommend that all sections of the portfolio risk summary reports are completed to ensure that end users are provided with all required information to assess and make effective decisions on the reports.	Curtis Montgomery	All sections of the portfolio risk summary reports will be completed as appropriate and monitored for accuracy.	From Dec 2025

OBSERVATIONS

OBSERVATIONS

OBSERVATION 1 – RISK DEFINITIONS

The risk registers have a requirement for risks to be recorded in the format of - '[Potential event that has an effect on objectives] caused by [cause/s] resulting in [consequence/s]', which aligns with good practice. In general, this format was used within the risk registers, however we noted that there were some risks that did not fully follow this approach and were written more as an issue.

OBSERVATION 2 – RISK DEEP DIVES

The Service undertake risk deep dives and spotlights on topics as required, for example when requested by Board members, Management or in response to emerging risks that the organisation are facing. We could see evidence of the risk spotlights undertaken in the past. However, there is an opportunity to enhance the forward planning of risk deep dives, for example by developing a programme of risk deep dives to be conducted and presented throughout the organisation. There is an opportunity to increase the sight of risk spotlights and deep dives across the organisation to ensure that there is no duplication of effort, or sufficient sight of the assurance being provided to the Board and its Committees. Management have highlighted that there are plans in place to enhance the risk spotlights undertaken throughout the organisation, for example at SLT, to ensure that there is sufficient interrogation of the risks, controls and actions.

APPENDICES

APPENDIX I: BACKGROUND

As part of the 2025–26 Internal Audit Plan, we reviewed the Scottish Fire and Rescue Service's risk management framework and compared it with good practice. SFRS operates under a Board and Committee structure with the Audit & Risk Assurance Committee (ARAC) providing primary risk oversight.

The Risk Management Policy/Framework, publicly available via the SFRS website, sets clear objectives to promote awareness and a consistent approach to risk, to provide assurance that controls identify, assess, control, and report risk, and to align risk management to Service Priorities, assurance, and compliance. The policy sets out SFRS's risk culture, integrated risk with planning, devolved responsibility, provided training, and assurance review of risk information. Roles and responsibilities are detailed for the Board, ARAC, Chief Officer, SLT and Directorates, with identification of significant risks, alignment to risk appetite statements, and evidence-based closure of actions required.

The policy outlines a five-stage process for risk management, being: identification, analysis and assessment, response and management, monitoring and reporting, and review.

Risk registers are utilised to record and report risks, supported by process guidance and definitions detailed within the Risk Management Policy.

The Service developed and tested risk appetite statements through SLT and Board workshops, including a Strategy Day, drawing on Scottish Government materials and the Treasury 'Orange Book'. The Board approved the statements and approach on 31 October 2024. Appetite statements set target ratings and aligned control environments and assurance measures to the Four Lines of Defence.

The organisation has Directorate risk registers in place with risks over a residual score of 15 highlighted as significant in risk reports to Committees and the Senior Leadership Team. Directorate risk registers are utilised with a standard template providing information on risk owners, probability, impact, current rating and target rating and alignment to appetite. Control actions have named owners, milestones, due dates, and alignment to lines of defence, with evidence required for closure and closed actions retained for audit trail.

Risk Spotlights are undertaken and give deeper dives to Boards and Committees for additional assurance on risks where requested. This includes a further assessment of risk implications,

Committee and Directorate Statements of Assurance inform the Annual Governance Statement.

Risk information is reported to the Senior Leadership Team on an ongoing basis, and to the ARAC and other Board Committees quarterly. Risk update reports follow a standard format including risk overviews, significant risks, and alignment to strategic outcomes. Similar risk reports are delivered to the People Committee, Service Delivery Board, Service Delivery Committee, and Training Safety Assurance Board.

Project risk is managed through the Portfolio Office. Business Case guidance requires early capture of key benefits, risks, constraints and dependencies. To support this risk management workshops on project risks were provided at Board, Directorate and Project level.

A risk management training module is available for the Portfolio Office supporting project risk practices, including identification, analysis, planning, action, monitoring and closure, RAID log use, and escalation routes to Project Boards.

The Risk & Audit Manager and Risk Team provide ongoing risk management information support and awareness on an ad-hoc basis to management and risk owners throughout the organisation. This includes support for the development of risk registers and control considerations.

APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

We will assess the risk management arrangements and provide management with advice and recommendations for improving the arrangements further. The deliverables will include an internal audit report and a populated risk management maturity model, to demonstrate to management in detail the maturity status and actions which can be taken to further develop the risk management processes. The review will also assess the assurance mapping processes in place within the organisation and how this is linked to risk management.

KEY RISKS

1. Actions are taken by management which do not align with the organisation's risk appetite, as the organisation may not have clearly set out its strategic direction and objectives in relation to risk management (including policy, roles and responsibilities, objectives, and communication).
2. The organisation may not have adopted a systematic process in identifying, evaluating, and measuring its key strategic and operational risks resulting in a failure to effectively record and manage emerging risks.
3. Management and the Board are not provided with suitable information to make informed decisions as SFRS may not have adequate reporting regarding risk management activities.
4. Staff do not have sufficient risk management capabilities to effectively discharge their roles and responsibilities as SFRS may not be providing appropriate risk management training.
5. Management are looking for further reassurance that processes are well designed and effective in mitigating the risks which the organisation is facing.

EXCLUSIONS

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review.

Our work is inherently limited by sample testing and therefore will not provide assurance overall risk management controls process within the organisation. We are reliant on the honest representation by staff and timely provision of information as part of this review.

The review will not include coverage of operational risk assessments.

APPENDIX IV: STAFF INTERVIEWED AND ENGAGED WITH DURING THE REVIEW AND SCOPING

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.	
SARAH O'DONNELL	DEPUTY CHIEF OFFICER (CORPORATE SERVICES)
ANDY WATT	DEPUTY CHIEF OFFICER
DEBORAH STANFIELD	DIRECTOR OF FINANCE AND CONTRACTUAL SERVICES
ALASDAIR CAMERON	AREA COMMANDER
JON HENDERSON	ASSISTANT CHIEF OFFICER, DIRECTOR OF PREVENTION, PROTECTION AND PREPAREDNESS
CRAIG MCGOLDRICK	ASSISTANT CHIEF OFFICER, DIRECTOR OF TRAINING, SAFETY AND ASSURANCE
BRIAN BAVERSTOCK	ARAC CHAIR
MALCOLM PAYTON	ARAC MEMBER
MADELINE SMITH	ARAC MEMBER
KIRSTY DARWENT	BOARD CHAIR
RICHARD WHETTON	HEAD OF GOVERNANCE, STRATEGY AND PERFORMANCE
CURTIS MONTGOMERY	HEAD OF PORTFOLIO OFFICE
DAVID JOHNSTON	RISK AND AUDIT MANAGER
GREGOR WELSH	BUSINESS INTELLIGENCE TEAM LEADER

APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

Management Responsibilities

The Board is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The Board is responsible for ensuring the internal audit function has:

- The support of the organisation's management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit & Risk Assurance Committee.
- The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Company.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the Company in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

Limitations

The scope of the review is limited to the areas documented under Appendix III - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

APPENDIX VI: RISK MATURITY MODEL SUMMARY

	Risk Governance	Risk Identification and Assessment	Risk Mitigation and Treatment	Risk Reporting and Review	Continuous Improvement
Enabled	Risk management and internal control is fully embedded into operations. All parties play their part and have a share of accountability for managing risk in line with their responsibility for the achievement of objectives.	There are processes for identifying and assessing risks and opportunities on a continuous basis. Risks are assessed to ensure consensus about the appropriate level of control, monitoring and reporting to carry out. Risk information is documented in a risk register.	Responses to the risks have been selected and implemented. There are processes for evaluating risks and responses implemented. The level of residual risk after applying mitigation techniques is accepted by the organisation, or further mitigations have been planned.	High quality, accurate and timely information is available to operational management and directors. The board reviews the risk management strategy, policy and approach on a regular basis, e.g. annually, and reviews key risks, emergent and new risks, and action plans on a regular basis, e.g. quarterly.	The organisational performance management framework and reward structure drives improvements in risk management. Risk management is a management competency. Management assurance is provided on the effectiveness of their risk management on a regular basis.
Managed	Risk management objectives are defined and management are trained in risk management techniques. Risk management is written into the performance expectations of managers. Management and executive level responsibilities for key risks have been allocated.	There are clear links between objectives and risks at all levels. Risk information is documented in a risk register. The organisation's risk appetite is used in the scoring system for assessing risks. All significant projects are routinely assessed for risk.	There is clarity over the risk level that is accepted within the organisation's risk appetite. Risk responses appropriate to satisfy the risk appetite of the organisation have been selected and implemented.	The board reviews key risks, emergent and new risks, and action plans on a regular basis, e.g. quarterly. It reviews the risk management strategy, policy and approach on a regular basis, e.g. annually. Directors require interim updates from delegated managers on individual risks which they have personal responsibility.	The organisation's risk management approach and the Board's risk appetite are regularly reviewed and refined in light of new risk information reported. Management assurance is provided on the effectiveness of their risk management on an ad hoc basis. The resources used in risk management become quantifiably cost effective. KPIs are set to improve certain aspects of the risk management activity, e.g. timeliness of implementation of risk responses, number of risks materialising or surpassing impact-likelihood expectations
Defined	A risk strategy and policies are in place and communicated. The level of risk-taking that the organisation will accept is defined and understood in some parts of the organisation, and it is used to consider the most appropriate responses to the management of identified risks. Management and executive level responsibilities for key risks have been allocated.	There are processes for identifying and assessing risks and opportunities in some parts of the organisation but not consistently applied in all. All risks identified have been assessed with a defined scoring system. Risk information is brought together for some parts of the organisation. Most projects are assessed for risk.	Management in some parts of the organisation are familiar with, and able to distinguish between, the different options available in responding to risks to select the best response in the interest of the organisation.	Management have set up methods to monitor the proper operation of key processes, responses, and action plans. Management report risks to directors where responses have not managed the risks to a level acceptable to the board.	The Board gets minimal assurance on the effectiveness of risk management.
Aware	There is a scattered, silo-based approach to risk management. The vision, commitment and ownership of risk management have been documented. However, the organisation is reliant on a few key people for the knowledge, skills and the practice of risk management activities on a day-to-day basis.	A limited number of managers are trained in risk management techniques. There are processes for identifying and assessing risks and opportunities, but these are not fully comprehensive or implemented. There is no consistent scoring system for assessing risks. Risk information is not fully documented.	Some responses to the risks have been selected and implemented by management according to their own perception of risk appetite in the absence of a board-approved appetite for risk.	There are some monitoring processes and ad hoc reviews by some managers on risk management activities.	Management does not assure the Board on the effectiveness of risk management.
Naive	No formal approach developed for risk management. No formal consideration of risks to business objectives, or clear ownership, accountability and responsibility for the management of key risks.	Processes for identifying and evaluating risks and responses are not defined. Risks have not been identified nor collated. There is no consistent scoring system for assessing risks.	Responses to the risks have not been designed or implemented.	There are no monitoring processes or regular reviews of risk management.	Management does not assure the Board on the effectiveness of risk management.

APPENDIX VII: EXAMPLE RISK REGISTER

Risk Ref.	Risk	Strategic Objective	Risk Category	Inherent Risk			Controls	Type	Control Effectiveness	Residual Risk			Risk Appetite	Target Risk			Actions	Action Owner / Deadline
				Probability	Impact	Score				Probability	Impact	Score		Probabili	Impact	Score		
1	financial challenges threaten service delivery	Strategic Objective X	Financial	5	4	20	Control 1	Preventative	Effective / Partial / Not Effective	3	4	12	Cautious	3	2	6	Action 1	Owner / Deadline
							Control 2	Detective	Effective / Partial / Not Effective								Action 2	Owner / Deadline

APPENDIX VIII: EXAMPLE RISK IMPACT DEFINITIONS

Description	Financial	Injury or Illness	Asset Loss	Business Continuity	Reputational	Corporate Objectives	Regulatory & Legal
Insignificant	<£50k	Minor injury, or illness, first aid, no days lost	Minor damage to single asset	<0.5 days	Minor media interest	<2.5% variance	Act or Omission resulting in Legal or Regulatory breach causing insignificant impact loss (as categorised in other six impact categories)
Minor	£50k – 100K	Minor injury, or illness, medical treatment, days lost	Minor damage to multiple assets	0.5>1 day	Headline media interest	2.5-5% variance	As above Causing minor loss
Moderate	£0.1>0.25 m	Moderate injury, medical treatment, hospitalisation, <14 days lost, RIDDOR reportable	Major damage to single or multiple assets	1>7 days	Headline media interest causing public embarrassment	5-10% variance	As above Causing moderate loss
Major	£0.25m> 0.5m	Single death, extensive injuries, long-term illness (>14 days)	Significant loss of assets	7>30 days	Short-term media campaign	10-25% variance	As above Causing major loss
Severe	>£0.5m	Multiple deaths or severe disabilities	Complete loss of assets	>30 days	Sustained media campaign/ lobbying	>25% variance	As above Causing catastrophic loss and Legal or

APPENDIX IX: EXAMPLE ASSURANCE RATING COMBINATIONS

First Assurance Line (Management)	Second Assurance Line (Compliance and Oversight)	Third and Fourth Assurance Line (Internal Audit, External Audit, Inspection and Review)	Overall Assurance
High	High	High	High
High	High	Medium	High
High	Medium	Medium	Medium
High	Medium	Low	Medium
High	Low	Low	Medium
Medium	Medium	Medium	Medium
Medium	Medium	Low	Medium
Medium	Low	Low	Low
Low	Low	Low	Low

FOR MORE INFORMATION:

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APPENDIX B

SCOTTISH FIRE AND RESCUE SERVICE

INTERNAL AUDIT PROGRESS REPORT

JANUARY 2026

IDEAS | PEOPLE | TRUST

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SCOTTISH FIRE AND RESCUE SERVICE

Working together for a safer Scotland

Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

ROLE OF INTERNAL AUDIT

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibility for these arrangements remains fully with management, who should recognise that internal audit can only provide a reasonable level of assurance and cannot provide any guarantee against material errors, loss or fraud. Internal audit also plays a valuable role in helping management improve risk management control and governance, so reducing the effects of any significant risks faced by the organisation.

PURPOSE OF THIS DOCUMENT

The purpose of this document is to provide SFRS's Audit & Risk Assurance Committee (ARAC) with an update as to the status of internal audit activity against the 2025-26 Annual Internal Audit plan, since the last ARAC in October 2025.

PROGRESSION UPDATE

Since the last ARAC in October 2025, please see below an update of internal audit activity against our 2025-26 plan:

- One audit has been **Finalised:** 'Ris Management' report to be presented at the January 2026 ARAC
- Two audits are at the **Fieldwork** stage: 'Budget Management and Investment Prioritisation; and PPE' are at the fieldwork stage.

See page 4 for further detail on the progression made to date against the internal audit plan. At the time of writing, we expect to deliver all audits (at least to a conclusion of fieldwork) within the Internal Audit plan by June 2026.

AMENDMENTS TO THE APPROVED INTERNAL AUDIT PLAN

Requested Deferrals

Following discussions with management, there was a request to move the Freedom of Information audit commencement to the start of February 2026 to allow the team time to address the regulator intervention.

WORK OUTSIDE OF THE APPROVED INTERNAL AUDIT PLAN

Management have reached out for initial views on support to be provided in relation to fraud training and the development of a compliance function. Meetings have been undertaken to explore the options available.

GENERAL

- Regular catchup meetings are taking place between Internal Audit and the Audit & Risk Team. Additionally, there are scheduled quarterly meetings with HMFSI.
- All ARAC meetings attended
- No change in management team, ensuring continuity of engagement teams
- We have commenced planning for the 2026/27 Internal Audit Programme. This has included meetings with the ARC Chair, the Chief and plans to present an initial draft to the SLT in February 2026 for ARAC reporting in Spring 2026.

WORK COMPLETED

SUMMARY OF WORK PERFORMED TO DATE

Internal Audit has made the following progress in delivering the agreed audits from the approved 2025-26 internal audit plan.

AUDIT ACTIVITY	STATUS	COMMENTARY
Corporate Governance	FINAL	➢ Report finalised and presented in full at the October 2025 ARAC meeting.
Risk Management	FINAL	➢ Report finalised and to be presented in full at the January 2026 ARAC meeting.
Budget Management and Investment Prioritisation	FIELDWORK	➢ Fieldwork in progress.
PPE	FIELDWORK	➢ Fieldwork in progress.
Estates Management	PLANNING	➢ Terms of reference agreed and audit due to commence in January 2026
Freedom of Information	PLANNING	➢ Terms of reference agreed and audit due to commence in February 2026
Follow Up	FIELDWORK	➢ Fieldwork in progress for the quarterly/ongoing review of actions.

WORK COMPLETED

REPORTS ISSUED	OVERALL REPORT CONCLUSIONS - SEE APPENDIX I				
	▲	■	●	DESIGN	OPERATIONAL EFFECTIVENESS
Corporate Governance	0	1	2	SUBSTANTIAL	SUBSTANTIAL
Risk Management	0	2	4	MODERATE	MODERATE
Budgetary Management and Investment Prioritisation	TBC	TBC	TBC	TBC	TBC
PPE Process	TBC	TBC	TBC	TBC	TBC
Estates & Facilities Management	TBC	TBC	TBC	TBC	TBC
Freedom of Information	TBC	TBC	TBC	TBC	TBC

PERFORMANCE AGAINST OPERATIONAL PLAN

VISIT	DATE OF VISIT	AUDIT TOPIC	PLANNED DAYS	ACTUAL DAYS	DAYS BILLED	STATUS
1	Commenced April 2025	Corporate Governance	18	19	18	Complete
2	Commenced August 2025	Risk Management	18	18	18	Complete
3	Commenced September 2025	Budgetary Management and Investment Prioritisation	20			In progress
4	Scheduled January 2026	Estates & Facilities Management	25			Scope agreed
5	Scheduled February 2026	Freedom of Information	20			Scope agreed
6	Commenced November 2025	PPE Process	25			In progress
7	Ongoing	Follow Up	14			Ongoing quarterly review

AUDIT PERFORMANCE

AUDIT TOPIC	COMPLETION OF FIELDWORK	DRAFT REPORT ISSUED	FINAL MANAGEMENT RESPONSES	FINAL REPORT ISSUED
Corporate Governance	11/07/2025	24/07/2025	02/09/2025	03/09/2025
Risk Management	20/09/2025	26/09/2025	25/11/2025	25/11/2025
Budgetary Management and Investment Prioritisation	TBC	TBC	TBC	TBC
PPE Process	TBC	TBC	TBC	TBC
Estates & Facilities Management	TBC	TBC	TBC	TBC
Freedom of Information	TBC	TBC	TBC	TBC
Follow Up	TBC	TBC	TBC	TBC

On average:

- Draft report issued within 10 working days of fieldwork completing
- Final report issued within 2 working days of management responses
- Management responses provided within one month of the final draft report being issued

INTERNAL AUDIT PERFORMANCE KPI'S

PERFORMANCE KPI	STATUS	COMMENTS
Internal Audit Efficiency		
In-scope audits are completed to their planned ARACs.		Budget management delayed, originally planned to present at the January 2026 ARAC
All in-scope audits for FY 2025/2026 fieldwork completed by 31 March 2026.		On track
Annual Internal Audit report/opinion is presented to the June 2026 ARAC.		On track
Internal Audit Quality		
All recommendations made to each audit are discussed with the management. Agreed recommendations are logged for following up.		On track
All audits are led and reviewed by qualified staff.		On track
Customer Satisfaction survey issued		Surveys issued and completed by management for Corporate Governance and Risk Management audits – both provided positive results
Internal Audit Engagement		
Regular liaison meetings with SFRS Audit & Risk teams; with SFRS management; and with HMFSI and external auditor.		On track
Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date and submitted for SLT and ARAC review.		On track
Internal audit issues draft audit report within 10 working days of fieldwork completing.		On track
Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed.		On track
Management responses provided within 20 working days of the draft report being issued.		First two reports have exceeded the target timescale. However, this has been due to annual leave and discussions on the report
Internal Audit Quality		
Actual vs Budgeted days of audits are provided to ARAC.		On-track

INTERNAL AUDIT SCHEDULE - 2025-2026

The chart below sets out the delivery schedule for the 2025-2026 Internal Audit plan.

REF	AUDIT TOPIC	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TARGET ARAC
SFRS/FY25/01	Corporate Governance													OCT
SFRS/FY25/02	Risk Management													JAN
SFRS/FY25/03	Budgetary Management and Investment Prioritisation													MAR
SFRS/FY25/04	Estates & Facilities Management													JUN
SFRS/FY25/05	Freedom of Information													JUN
SFRS/FY25/06	PPE Process													MAR
SFRS/FY25/07	Follow Up													ALL

APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF INTERNAL CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

Recommendation Significance	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

APPENDIX II - INTERNAL AUDIT HOT TOPICS

- The UK Data Use and Access Act (DUAA) 2025 - The UK Data Use and Access Act (DUAA) 2025 – BDO
- The Internal Audit and Risk Agenda - The Internal Audit and Risk Agenda – BDO
- Global Risk Landscape Report 2025 - Global Risk Landscape | Risk Management – BDO
- Cyber Security Requirements - What does the Cyber Security Topical Requirement mean for Heads of Internal Audit? – BDO
- Heads of Internal Audit Newsletter - Heads of Internal Audit Newsletter – BDO
- ICO trends - Information Commissioner's Office (ICO) Enforcement Trends 2025 – BDO

FOR MORE INFORMATION:

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SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/02-26

Agenda Item: 7.2

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**SFRS PROGRESS UPDATE/MANAGEMENT RESPONSE**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	To provide the Audit and Risk Assurance Committee (ARAC) with the current status of recommendations raised by Internal Audit.
2	**Background**
2.1	Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Scottish Fire and Rescue Service (SFRS). It helps senior management accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
2.2	The provision of an Internal Audit framework is a key dimension of assurance that is required by the Accountable Officer to enable them to sign the governance statement as part of the annual accounts, for which they are responsible.
2.3	Within SFRS the Internal Audit function is provided by an external contractor with this work currently undertaken by BDO. Audit planning is developed in conjunction with the Strategic Leadership Team (SLT) and ARAC, with draft audit scoping papers, completed assignment reports and quarterly progress updates provided through BDO.
3	**Main Report/Detail**
3.1	In accordance with the Internal Audit Plan 2025/26, BDO will undertake follow up reviews on a quarterly basis. The purpose of these reviews will be to ascertain the progress made in implementing agreed actions arising from internal audit assignments.
3.2	Appendix A to the report provides the Committee with the internal audit summary dashboard and accompanying action templates. The dashboard highlights the new actions added in relation to the review of Corporate Governance and 1 action where BDO have now been provided with sufficient evidence to allow closure.
3.3	The table below provides a summary of actions now complete:

Year	Audit Assignment	Rec Ref	Subject of Recommendation	Grade
2024-25	Anti-Fraud Arrangements	4.3	Continued development of a Verification Dashboard	Advisory

3.4	25 actions remain outstanding with the oldest related to audits carried out in 2022/23.
3.5	Note that of the 25 actions, 18 were not due for implementation at the time of the follow up based on either the original or revised target completion date.
3.6	Internal Audit are working with management to assess progress and to consider the extent to which recommendations remain valid.
4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the Follow Up report
5	**Key Strategic Implications**
5.1 5.1.1 5.1.2	**Risk/Risk Appetite** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control and data governance, where a Cautious risk appetite was identified. The report reflects the general underlying principle that SFRS will operate in an open and transparent manner using our resources responsibly and demonstrating best value in the use of public funds.
5.2 5.2.1	**Financial** Reviews undertaken as part of the 2025/26 internal audit plan have been incorporated within the budget for 2025/26.
5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate.
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.
5.7 5.7.1	**Training** Any implications arising from the report will be managed by the relevant Directorate.
5.8 5.8.1	**Timing** Any implications arising from the report will be managed by the relevant Directorate.
5.9 5.9.1	**Performance** Performance data will be provided by the Internal Auditor and reported to ARAC.
5.10 5.10.1	**Communications & Engagement** Any implications arising from the report will be managed by the relevant Directorate.
5.11 5.11.1	**Legal** There are no direct implications associated with the report.

5.12 5.12.1	**Information Governance** DPIA completed - No. The report provides a summary of information and actions to be taken by Directorates, and named individuals, to manage any significant risk identified. The responsible Directorate will ensure that any relevant DPIA is completed as required
5.13 5.13.1	**Equalities** EHRIA completed - No. Where an equalities assessment is required, this will be determined by the responsible Directorate and progressed accordingly.
5.14 5.14.1	**Service Delivery** There are no direct implications associated with the report.
6	**Core Brief**
6.1	Not applicable
7	**Assurance (SFRS Board/Committee Meetings ONLY)**

7.1	**Director:**	Deborah Stanfield, Interim Director of Finance and Contractual Service
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial/~~**Reasonable**~~/Limited/Insufficient~~
7.3	**Rationale:**	BDO 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.

8	**Appendices/Further Reading**
8.1	Appendix A: Progress update on Internal Audit Recommendations Quarter 3 2025/26

Prepared by:	Sean Morrison, Internal Audit Senior Manager – BDO
Sponsored by:	Deborah Stanfield, Interim Director of Finance and Contractual Service
Presented by:	Sean Morrison, Internal Audit Senior Manager - BDO

Links to Strategy and Corporate Values

The Internal audit process forms part of the Services Governance arrangements and links back to 2025-28 Strategy, specifically in relation to improving performance, ensuring transparency and risk management.

Governance Route for Report	Meeting Date	Report Classification/ Comments
Audit and Risk Assurance Committee	*22 January 2026*	*For Scrutiny*

Appendix A – Progress update on Internal Audit Recommendations (Quarter 3 2025/26)

1. Background

In accordance with the Internal Audit Plan 2025/26, 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 tables 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 3 Follow Up review:

- Five actions have been added since the previous Quarter, from the Corporate Governance Review
- For Quarter 3, sufficient evidence has been provided to close one action which is as follows:

Year	Audit Assignment	Rec Ref	Subject of Recommendation	Grade
2024-25	Anti-Fraud Arrangements	4.3	Continued development of a Verification Dashboard	Advisory

Dashboard – data as at 31 December 2025

***Partnership Working 2.1.1 & 2.1.2 are classed as 1 recommendation & would not be closed until both parts are classed as complete.**

Anti Fraud Arrangements - For the following Rec Nos. 3.1, 3.2, 4.1, 4.2,4.3,5.1. Sections within each recommendation are classed are the 1 recommendation & would not be closed until all parts are completed.

***Cyber Security - Both parts of recommendation 2 are classed as 1 action.**

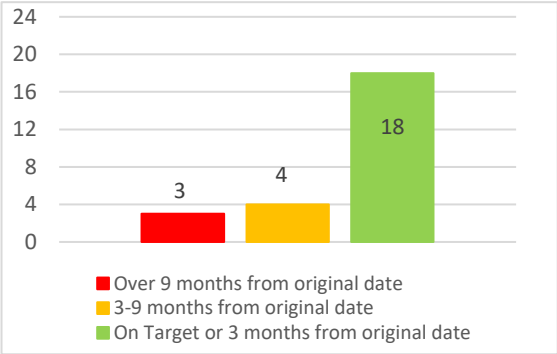
No. of actions complete past 12 months

33

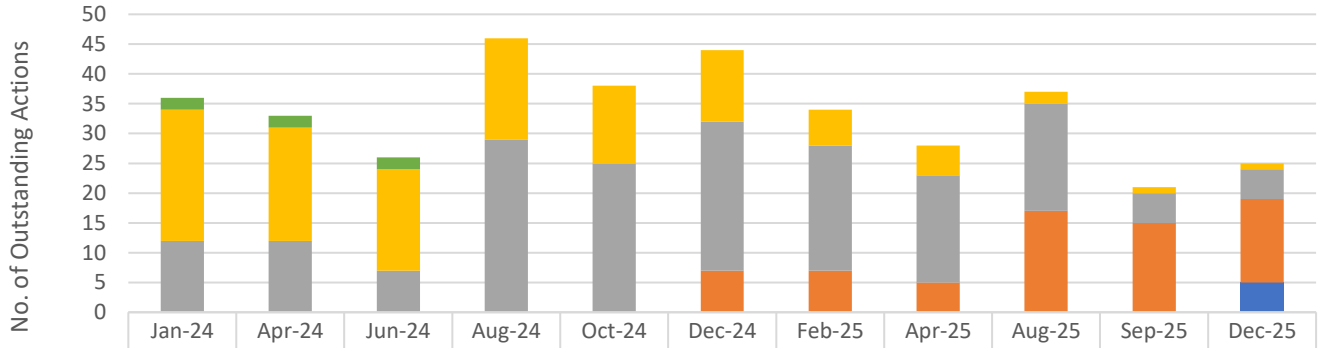
No. of Actions closed since last ARAC meeting

1

No. of actions outstanding – **25***

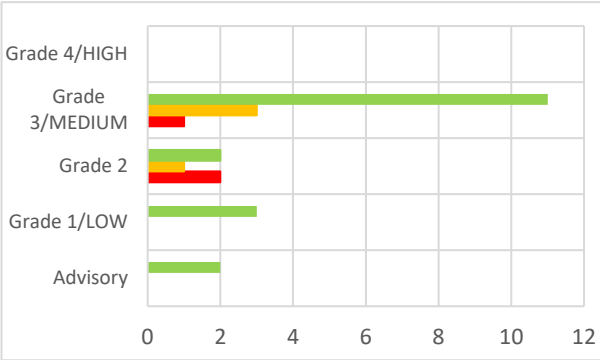


PROGRESS OF AUDIT YEARS ACTIONS



	Jan-24	Apr-24	Jun-24	Aug-24	Oct-24	Dec-24	Feb-25	Apr-25	Aug-25	Sep-25	Dec-25
2020/21	2	2	2	0	0	0	0	0	0	0	0
2021/22	0	0	0	0	0	0	0	0	0	0	0
2022/23	22	19	17	17	13	12	6	5	2	1	1
2023/24	12	12	7	29	25	25	21	18	18	5	5
2024/25	0	0	0	0	0	7	7	5	17	15	14
2025/26	0	0	0	0	0	0	0	0	0	0	5

Outstanding Actions by Risk Priority Level



*Cyber Security actions classed as Grade 3 for Dashboard

RED STATUS ACTIONS – by months past original due date

No Months past original date (as at 31.12.2025)	AUDIT YEAR	AUDIT REVIEW	Action No.	Action Priority	Original Action Due	Revised Date	% Complete
33	2022/23	Post Pandemic Review	1.1	GRADE 3	01.04.2023	31.12.2024	100%
15	2023/24	Contract Management	3.3	GRADE 2	30.09.2024	30.09.2025	100%
12	2023/24	Contract Management	2.1	GRADE 2	31.12.2024	31.03.2026	90%

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

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
		4	75%	0	3	0	0	0	1	0	0	0	0	0	0

Rec No. 1.1	RISK	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.					
	Update Directorate Business Continuity Plans 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 **Head of Governance, Strategy & Performance**	*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 SPPC as of September 2022 and this action will be coordinated by the Head of Governance, Strategy and Performance.*	01 April 2023	31 Dec 2024	Grade 3	100%	RED

Progress to date (Update provided 21/11/25)	Internal review of BCP during the Covid-19 pandemic completed as referenced by the audit. Review of BC plans for support functions undertaken in conjunction with civil contingencies officers in 2024 prior to new policy and template approval. Review of Corporate Governance BCP was completed in 2024, including standardisation of BCP template/recording. New BCP Policy and Framework was completed and approved in 2024. & All departments were asked to update BCP Plans by the end of 2024. All BCP's has been received from Directorates/Functions
Outstanding actions to close the recommendation	A meeting between action owner & IA providers BDO to be arranged in regard to reviewing work undertaken to address action.
Internal Audit Comments	Awaiting evidence of updated BCP plans using new framework and template in order to close 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. 1.1	RISK	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.					
	Operational deployment of partnership activities 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: • Whether the partnership is large and/or complex • Roles and responsibilities of SFRS in meeting their obligations • Expected resource commitments both financial and non-financial • Agreed reporting arrangements Internal reporting arrangements should be focused on considering how SFRS have deployed their resources and how that effectively aligns with the objectives of SFRS.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Director of Strategic Planning, Performance and Communications**	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	31 December 2025	Grade 2	90%	AMBER
Progress to date (update provided 25/11/2025)	• The draft Guidance document is currently out for internal consultation with key partners and will progress through governance routes. • This document includes a set of principles to enable LSOs to manage partnership relationships more effectively; governance best practice; roles and responsibilities; guidance on establishing new partnership; and guidance on the recording and reporting of partnerships. • Current internal reporting arrangements including quarterly local management and non-executive Board reporting and an Annual Review are included in the Guidance document.						
Outstanding actions to close the recommendation	• Seek formal Strategic Leadership Team approval.						
BDO's Comments	Per management response, action still in progress.						

Rec No. 3.1.1	RISK	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.					
	3.1 Effective and proportionate planning of resources 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.		Report Agreed Date	1ST Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **Director of Strategic Planning, Performance and Communications**	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	31 December 2025	Grade 3	15%*	AMBER
Progress to date (update provided 25/11/2025)	• Development of a reporting tool that supports current reporting arrangements has begun. • Discussions with our DaTs Solutions Team indicate that a wider reporting tool is a bigger task than anticipated. To deliver such a tool well, more time is required. • Revised timescales are currently under discussion and will be available at the next reporting period. • Head of Governance, Strategy and Performance, will meet with the auditor to discuss the development of the online reporting solution. *Given that the scope of this work is now much wider than originally anticipated, the percentage completion has reduced from 45% to 15%.						
Outstanding actions to close the recommendation	• Agree reporting tool scope and identify timeline for progression. • Progress reporting proposal through governance route and seek approval. • Publish reporting system and process.						
BDO's Comments	Per management response, action still in progress.						

Rec No. 3.1.2	**RISK**	**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.**					
	3.1 Effective and proportionate planning of resources 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.		Report Agreed Date	1ST Agreed Revised Date	Priority	% Complete	Status
	Action 2 Responsible Owner Agreed Response **Director of Prevention, Protection and Preparedness**	SFRS will review the current Community Safety Engagement Toolkit to improve partnership reporting functionality.	31 March 2026	n/a	Grade 3	0%	GREEN
Action 2 Progress to date		Work will commence once 3.1.1 has been completed					
Action 2 Outstanding actions to close the recommendation							
BDO's Comments		Per management response, action still in progress.					

Rec No. 4.1	**RISK**	**There is a risk that either insufficient or excessive resources are deployed undermining the achievement of value for money.**					
	4.1 Reporting Arrangements 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 **Director of Strategic Planning, Performance and Communications**	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	80%	GREEN
Progress to date (update provided 25/11/2025)	• The process to ensure that timely Highlight Reporting using current internal reporting systems has been included in the guidance document referred to in Rec. 1.1. • Full delivery of this action is reliant on the publication of this guidance and delivery of a reporting system.						
Outstanding actions to close the recommendation	• Amend the Guidance Document to ensure that data recorded within the online reporting tool (referred to in 3.1.1) is regularly presented to and reviewed by DACOs.						
BDO's Comments	Per management response, action still in progress.						

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
		6	86%	1	3	1	1	0	0	0	1	0	0	0	0

Rec No. 3.4	**RISK**	**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.**					
	Aligning spending plans on Environmental management Initiatives to available resources/funding 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.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Environment and Carbon Manager**	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	31 March 2026	Advisory	10%	GREEN
Progress to date (update provided 10/11/25)	The CMP is in draft format and was due to be taken to Board consultation in late December, this has now been postponed as SDR has taken priority and will now be taken to the Board for final sign off at a future date. Completion date pushed back to 31st March 2026.						
Outstanding actions to close the recommendation	Edits may be required following any operational changes that result from the SSRP.						
Internal Audit Comments	Per management response, action still in progress.						

2023-24	Contract Management	Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Superseded			
				4	3	2	1	4	3	2	1	4	3	2	1
		14	86%	0	8	2	0	0	0	2	0	0	2	0	0

Rec No. 2.1	**RISK**	**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.**					
	Minutes of meetings not formally documented Minutes of formal contract management meetings should be recorded and shared with supplier to ensure transparency and accountability.		Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Procurement Manager**	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	30th September 2025	Grade 2	100%	RED
Progress to date (update provided 24/11/25)	The requirement to keep minutes is included in UIG / Procurement Governance but Depts will not undertake contract mgt in the manner proscribed in the Practice Note – Procurement do not have the resources to "police" this. Wrike may have the capacity to set up Central Repository but there will be licence / costs implications to this. Standing Orders have been updated to account for Central Repository, but this is simply making sure individuals store information, it doesn't address depts not managing contracts in proscribed manner.						
Outstanding actions to close the recommendation	To discuss with Auditors the next steps required based on evidence provided. Meeting to be arranged.,						
Internal Audit Comments	In progress – templates are in place for meeting minutes, and good practice requires teams to minute contract management meetings. Minuting meetings for all contracts is in practical, an approach should be taken to determine the level of contracts where required. As management have outlined spot checking and policing of compliance and central storage of procurement process evidence, including minutes, will require resource allocation.						

Rec No. 3.3	**RISK**	**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.**					
	Training on contract management 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	3rd Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Finance & Procurement**	Management are currently exploring external training provision with the intention to implement across SFRS.	30 September 2024	31 March 2026	Grade 2	90%	RED
Progress to date (update provided 24/11/25)	External training provision has been identified. Discussions with Directorates to take place to identify relevant individuals within relevant directorates / depts to attend training. Budget for the training has yet to be identified. Departments are doing some training e.g. digital requested training which includes contract management training.						
Outstanding actions to close the recommendation	Further evidence and supporting documentation to be forwarded to auditors for review once training has taken place – times for training tbc.						
Internal Audit Comments	Partially Complete – training being procured however will need evidence that has been delivered to fully close this action.						

2024-25	Anti-Fraud Arrangements*	Total No of Actions	% Complete Actions	Fully Implemented					Part/In Progress					Not Implemented				
	* For the following Rec Nos. 3.1, 3.2, 4.1, 4.2,4.3,5.1. Sections within each recommendation are classed are the 1 recommendation & would not be closed until all parts are completed.			4	3	2	1	Ad	4	3	2	1	Ad	4	3	2	1	Ad
		10	30%	0	1	0	0	2	0	6	0	0	1	0	0	0	0	0

Rec No. 1.1	RISK	There is a risk that if policies are not updated in a timely manner, processes and guidance will become out-dated and not reflect current practice, resulting in a lack of clarity over correct processes, increased fraud risk and potential financial loss.					
	Lack of Policy Review It is recommended to incorporate any lessons learned from the two confirmed instances of fraud into new versions of the policy and procedures. This should be carried out as a priority as the review and update of the Anti-Fraud and Corruption policy is a year overdue. Once the new version is published, this should be communicated to the staff within the organisation with suitable awareness raising taking place to compliment the publishing of these policies.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Risk & Audit Manager**	Review Anti-Fraud and Corruption Policy, update LCMS training module and issue suitable communication throughout the Service.	31 July 2025	30 Nov 2025	Grade 3	95%	AMBER
Progress to date (update provided 24/11/25)	Following review of Policy by ARAC & Corporate Board, a paper has been prepared for submission to the SFRS Board on 18th December for final approval						
Outstanding actions to close the recommendation	Once approved, communication will be issued with suitable awareness raising taking place to compliment the publishing of these policies. The LCMS Fraud module will be updated with the new policy.						
Internal Auditor's Comments	Per management response, action still in progress.						

Rec No. 1.2	RISK	There is a risk that if a Fraud Response Plan is not documented, when fraud does take place, it may not be addressed in an appropriate manner resulting in poor investigation outcomes.					
	Absence of a Fraud Response Plan We recommend that as a priority a Fraud Response Plan is developed. This should cover several core roles, responsibilities, processes and procedures in the following key areas: • Reporting of suspected fraud and corruption • Investigation of suspected fraud and corruption • Reporting of suspected fraud and corruption to External Legal Bodies (i.e. Police Scotland) • Disciplinary and Legal Action procedures • Recovery processes • Internal and external communication. Each section should clearly define the processes to be followed in the event of fraud to ensure that any investigations carried out are done so in a consistent manner to ensure suspected instances of fraud are effectively investigated. This should be widely disseminated to ensure that all employees understand the organisation's response to any suspected fraud, and the resulting disciplinary and legal action that will be taken in confirmed instances of fraud. Testing of the plan should also be undertaken to ensure that the plan functions as expected with a lessons learned process utilised after any test to allow for improvements to be made to the plan. Refer to Appendix B for an example fraud response plan as set out by the Scottish Government.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **Risk & Audit Manager**	Publish a standalone Fraud Response Plan in alignment with the revised Anti-Fraud and Corruption Policy. **Additional Management response.** These documents will include the Service's commitment to fully investigate identified fraud for learning purposes.	31 July 2025	30 Nov 2025	Grade 3	95%	AMBER
Progress to date (update provided 24/11/25)		Following review of Policy by ARAC & Corporate Board, a paper has been prepared for submission to the SFRS Board on 18th December for final approval					
Outstanding actions to close the recommendation		Once approved, with be issued along with the review Anti-Fraud Policy & communicated appropriately with information added to the LCMS Module					
Internal Auditor's Comments		Per management response, action still in progress.					
Rec No. 3.1	**RISK**	**There is a risk that without regular and formal awareness raising, an embedded anti-fraud culture will not be present within the organisation. This may lead to further instances of fraud due to lack of awareness and knowledge.**					
		Anti-Fraud Culture & Awareness Raising It is also recommended that a formal awareness raising, and communication plan is created. This should include a month-by-month schedule of activities and communications around fraud that will be undertaken, including but not limited to anti-fraud workshops, articles published on the organisation's intranet and webinars. The implementation of these recommendations will improve the degree of organisational knowledge of fraud, the anti-fraud procedures of the organisation as well as support a well-established anti-fraud culture. To assist with the above, SFRS may wish to consider whether there would be benefit in establishing a Counter Fraud Team to provide expertise, support and a more structured approach to anti-fraud awareness across the organisation.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
3.1.1	Responsible Owner Agreed Response **Risk & Audit Manager**	A schedule of briefing sessions will be arranged throughout the year with Heads of Function to raise awareness of related fraud issues and to monitor progress in relation to fraud risk assessments (FRA). Monitoring reports on the National Fraud Initiative (NFI) and FRA will be provided to scrutiny bodies and related iHub articles published.	31 March 2026	n/a	Grade 3	80%	GREEN
Progress to date (update provided 24/11/25)		Briefing sessions have been arranged with Heads of Function in relation to Fraud Risk Assessment. Quarter 1 meetings have been held with further meeting to be scheduled for the rest of the year. ARAC received a new fraud report in June 2025 incorporating NFI and FRA.					
Outstanding actions to close the recommendation		The schedule of Communication/iHub articles has still to be progressed.					
Internal Auditor's Comments		Per management response, action still in progress.					
3.1.2	Responsible Owner Agreed Response **Head of Finance & Procurement**	Finance and Procurement Function to consider how counter fraud expertise and support could be supported within existing structures.	31 March 2026	n/a	Grade 3	20%	GREEN
Progress to date (update provided 24/11/25)		Discussions held in relation to the Finance & Procurement structure which will consider additional requirements in relation to fraud expertise.					
Outstanding actions to close the recommendation		The Finance & Procurement structure discussion are still ongoing					

Internal Auditor's Comments		Per management response, action still in progress.					
Rec No. 3.2	**RISK**	**There is a risk that without mandatory organisation-wide anti-fraud training, staff may not be fully aware of the correct organisational procedures, resulting in further instances of fraud or delays in the reporting of suspicions**					
	Fraud Awareness Training We recommend that the anti-fraud training is made mandatory for all staff in the organisation and carried out on an annual basis. Additionally, appropriate escalation processes should be in place to ensure that completion of training is at a minimum of 85% across the organisation, with directorates which are high-risk areas, such as procurement or finance, required to have a 100% completion. It should also be considered whether further targeted training should be carried out for support staff in high-risk areas to address fraud risks specific to those directorates. Following this, timescales for completion to be established, with completion rates monitored and reported upon to the Audit, Risk and Assurance Committee		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
3.2.2	Responsible Owner Agreed Response **Head of Finance & Procurement**	Finance and Procurement to consider how counter fraud expertise and support could be supported within existing structures	31 March 2026	n/a	Grade 3	20%	GREEN
Progress to date (update provided 24/11/25)		Discussions held in relation to the Finance & Procurement structure which will consider additional requirements in relation to fraud expertise.					
Outstanding actions to close the recommendation		The Finance & Procurement structure discussion are still ongoing					
Internal Auditor's Comments		Per management response, action still in progress.					
Rec No. 4.2	**RISK**	**The low feedback rate undermines the confidence that managers are investigating these incorrect or potential fraudulent claims, and therefore potential fraud may not be followed up appropriately. The lack of line manager involvement may also delay or weaken fraud investigations, reducing SFRS's ability to confirm or mitigate potentially fraudulent claims promptly.**					
	Low Engagement from Line Managers We recommend that SFRS review line manager roles and responsibilities to include the review of claims as part of wider fraud detection processes. The responsibilities and importance of line managers engaging in these processes should be communicated to staff. Consideration should be taken on how to ensure more active participation from line managers in this initial check of expenses including incorporating into job responsibilities and performance management and reporting on engagement rates to allow senior leadership to address persistent issues of low participation.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
4.2.2	Responsible Owner Agreed Response **People Directorate (aligned People Manager)**	The Overtime Policy will be reviewed during 25/26 and will consider current processes required for Line Manager authorisation.	30 April 2026	n/a	ADVISORY	50%	GREEN
Progress to date (update provided 24/11/25)		Progress through governance and policy consultation procedure with stakeholders. Seek approval through governance of proposed revisions to policy, prior to publication of the revised policy on the iHub by April 2026.					
Outstanding actions to close the recommendation		Progress through governance and policy consultation procedure with stakeholders. Seek approval through governance of proposed revisions to policy, prior to publication of the revised policy on the iHub by April 2026.					
Internal Auditor's Comments		Per management response, action still in progress.					

Rec No. 5.1	RISK	Failure to report suspected fraud to the Director of Finance and Contractual Services in a prompt manner increases the risk of a lack of co-ordinated and effective response to fraud resulting in financial loss and reputational damage. Delays in reporting suspected fraud to the police hinders the investigative process and makes the possibility of successfully prosecuting the individual(s) responsible for the fraud less likely					
	Notifying the Director of Finance & Contractual Services and Police Scotland of suspected fraud When updating the Anti-Fraud and Corruption Policy, incorporating an anti-fraud response plan, and the Disciplinary policy it must be emphasised that all suspected instances of fraud must be reported to the Director of Finance and Contractual Services at the earliest opportunity so that an effective and co-ordinated response to the fraud can be put in place including taking the decision as to when the police should be notified and by whom.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
5.1.1	Responsible Owner Agreed Response **Risk & Audit Manager**	Information on the requirement to report all suspected instances of fraud to the Director of Finance and Contractual Services will be incorporated within the revised Anti-Fraud and Corruption Policy	31 July 2025	30 Nov 2025	Grade 3	95%	GREEN
Progress to date (update provided 24/11/25)		Following review of Policy by ARAC & Corporate Board, a paper has been prepared for submission to the SFRS Board on 18th December for final approval					
Outstanding actions to close the recommendation		Once approved, communication will be issued with suitable awareness raising taking place to compliment the publishing of these policies. The LCMS Fraud module will be updated with the new policy.					
Internal Auditor's Comments		Per management response, action still in progress.					
5.1.2	Responsible Owner Agreed Response **Deputy Head of People**	People Directorate to consider alternative wording in the Disciplinary policy/procedure which captures that where an individual resigns during a disciplinary process consideration should be given to whether to continue with this or not, but each case should be considered on its own facts. Guidance will be added to support such considerations	Report Agreed Date 30 September 2025	2nd Agreed Revised Date 30 April 2026	Priority Grade 3	% Complete 10%	GREEN
Progress to date (update provided 18/11/25)		The Discipline Policy/procedure will be reviewed during 25/26, anticipated to commence in July 2025 with a view to going out for first stage formal consultation in September 2025. Legal advice has been sought to inform approach, and early discussions have taken place with representative body colleagues on incorporating this principle. Whilst the current policy/procedure is silent on this point, in practice and until such time as the Policy/procedure is updated to incorporate this, each case will be considered on a case-by-case basis to determine whether it's appropriate for this to continue or not should the individual leave employment part way through a disciplinary process. Review of the Discipline Policy and Procedure has been delayed, and this will be progressed early January 2026. December 2025 deadline will not be achieved due to capacity and resourcing issues within A&ER alongside competing priorities. To allow full consultation it would be proposed to move this deadline to April 2026. Mitigation meantime related to this action is as outlined above.					
Outstanding actions to close the recommendation		Progress through governance and policy consultation procedure with stakeholders. Seek approval through governance of proposed revisions to policy, prior to publication of the revised policy on the iHub.					
Internal Auditor's Comments		Per management response, action still in progress.					

Rec No. 6.1	RISK	There is a risk that a lack of effective scrutiny and oversight of fraud risks and issues will not support the achievement of an anti-fraud culture across SFRS					
	Fraud Reporting & Discussion We recommend that the Corporate Board should receive a formal report to discuss as part of the standing agenda item for fraud. This could include, but not limited to, internal activities or internal communications issued, training compliance, reference to recent articles/reports on fraud within the public sector, any intelligence received from other public sector organisations. The ARAC Terms of Reference should be updated to reflect this reporting requirement.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	The SLT Terms of Reference should also be updated to detail senior management's responsibilities around fraud discussion, fraud reporting and the creation of an anti-fraud culture as the tone at the top of the organisation provides the foundation for the rest of the organisation's approach to anti-fraud. For any future suspected frauds, the SLT should consider how to more formally record the discussions that take place in the absence of formal meeting minutes. The ARAC should have the Fraud Risk Assessment contained as part of their standing agenda item to ensure the Fraud Risk Action log is discussed frequently as well as to ensure that there is adequate progress on improving the organisation's anti-fraud culture.						
	Responsible Owner Agreed Response **Risk & Audit Manager**	A regular highlight report to be provided to ARAC and SLT by exception on Fraud Risk Assessment monitoring activity and Terms of Reference for ARAC and SLT to be revised. The Fraud Risk Action Log will be reported regularly to the Corporate Board to ensure progress is being made.	31 March 2026	n/a	Grade 3	90%	GREEN
Progress to date (update provided 24/11/25)	Standardised report was provided to both Corporate Board and ARAC highlighting work being progressed in relation to NFI and FRA's.						
Outstanding actions to close the recommendation	Terms of Reference for both ARAC and SLT still to be revised.						
Internal Auditor's Comments	Per management response, action still in progress.						

2024-25	**Cyber Security Maturity Assessment*** **This maturity assessment was approached using the Scottish Government's Cyber Resilience Framework as the baseline for our work. Whilst the work performed included assessment of controls, it was not performed as an audit. It has been performed in this manner to support management in establishing a baseline of current controls and to identify those areas where improvement may be required.** ***Both parts of recommendation 2 are classed as 1 action.**	**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**
		2	50%	0	1	0	0	0	1	0	0	0	0	0	0

Rec No. 2*	**RISK**	**Cyber-security represents a significant risk for organisations and regularly features on corporate risk registers. It is essential that organisations take appropriate precautions to minimise the risk and impact of a cyber-security incident.**					
	The improvement plan/strategy should set out the organisation's cyber security priorities across people, process and technical areas, focusing on addressing those areas that represent greatest risk to the organisation. In addition, the plan should be kept under review to reflect the evolving cyber security risk landscape. Defining and implementing a medium to long term plan for the organisation will aid SFRS in understanding the resources required to embed a secure-by-design culture within the organisation.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	1	Responsible Owner Agreed Response **ICT Architect (Cyber Security)**	Carry out Phase 1 of the agreed Workplan. Due to the complexity SFRS project methodology has been implemented and the use of WRKE management tool to monitor all aspects of the progress and implementation. This is classed as a BAU Project and with be monitored and have oversight as part of the DATS workplan.	31 March 2026	n/a	n/a	34%	GREEN
	2	Responsible Owner Agreed Response **ICT Architect (Cyber Security)**	Carry out Phase 2 of the agreed Workplan. Due to the complexity SFRS project methodology has been implemented and the use of WRKE management tool to monitor all aspects of the progress and implementation. This is classed as a BAU Project and with be monitored and have oversight as part of the DATS workplan.	31 March 2027	n/a	n/a	12%	GREEN

Progress to date 24/11/2025	Initial meetings were held with the Head of Finance & Procurement to discuss Supply Chain Management from a Cyber Security perspective. The agreed Action Plan originally had these actions detailed for delivery during Phase 2 (Financial year 2026/27). However, due to the current digital climate and several high-profile cyber-attacks taking place, the decision was taken to progress these actions immediately. Subsequent meetings were held with the Procurement Manager and the relevant actions reviewed. Work has commenced on amendments to the Procurement Standing Orders and Strategy. Further meetings are scheduled for early December for updates on actions relating to procurement practice notes / guides and Supplier Assurance Questionnaires. Meetings will also take place with the People Directorate to progress the relevant actions that relate to onboarding (joiners & leavers) as well as potential contractual elements required. DaTs have a strong focus on the action plan and is included within standing agenda item of Cyber Security at their DTM's. DaTs Management are also providing assurance spotlight reports to SLT and other Executive meetings when requested. Discussions between Action Owner and IA provider ongoing regarding Action Plan progress and priority areas to ensure resources are focused correctly
Outstanding actions to close the recommendation	Due to the nature of the action plan, the percentage complete has not changed since the last update. As a number of actions within the plan are significant and impact procedures and policies, this can take time to fully complete and approve through the various internal governance routes. There are currently 40 active tasks being worked on across both phases of the project.
IA Providers Comments	Per management response, action still in progress.

2024-25	Change 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
		0	5	0	0	0	0	0	4	1	0	0	0	0	0

Rec No. 1.1	**RISK**	**There is a risk that if programmes and projects are not formally assessed consistently, this could result in projects and programmes being approved which do not align with corporate priorities and the wider change agenda. This may also result in ineffective or inefficient use of resources.** **Without a consistent understanding of what represents business change, there is a risk that change is not managed and controlled effectively. This could result in change being progressed in silos without strategic leadership approval.**					
	Strategic Assessment of Projects and Programmes To ensure consistent approach to assessment, approval and prioritisation of projects and programmes, we recommend that the New Demand Template and Strategic Scoring Overview documents are completed by the respective business owner. These should flow through relevant governance arrangements prior to any decision being taken on their approval/rejection. This will also allow for better understanding of change activity and alignment with Annual Operating Plan processes. Having agreed priorities will also support the organisation make prioritisation-based decisions when demand exceeds financial, skills and people resource capacity. A key enabler of this approach will be to ensure that there is a commonly understood definition of business change within the organisation. This will be pivotal in ensuring all proposed business change activity follows the correct approval pathways within the organisation. For example, upgrades of technical ICT solutions to ensure they remain in support may not be regarded as a business change and could be managed within ICT. However, the implementation of a technology solution for a business function would be regarded as a business change. All activity that meets the criteria of business change must then follow the agreed Portfolio Office processes. This will allow the organisation to triage demand and determine their respective priority.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Portfolio Office**	Implement the new business case process, including the following associated inter-dependent activities: **Develop and implement a definition of change matrix** to ensure there is a commonly understood definition of business change within the organisation. This will provide a definition of what a continuous improvement initiative, project or programme is. **New Demand sub-process** with triage and impact assessment of change to understand scope, size, complexity, and scale. Provide a single-entry point for all change to help align all plans and manage capacity. This will include the three-year delivery plan and strategic portfolio. **Update and consistently use the strategic scoring prioritisation matrix** to support ranking of change across the organisation. Align all delivery plans with the approach to ensure consistency within delivery areas. **Ensure that Demand Template and Strategic Scoring Overview documents** are completed by the respective business owners and follow governance and assurance processes.	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	75%	GREEN

Progress to date (update provided 20/11/25)	The new business case process, coordinated by the Portfolio Office, has been implemented and includes a new demand template and strategic scoring approach. As part of the impact assessment, a complexity model is being trialled to define the scope, size, and scale of initiatives and their governance/delivery approach. This approach is aligned with the annual planning process. All SFRS business cases are now governed through CPIG. The strategic scoring matrix has been updated following the approval of the SFRS strategy and is being used to assess the current strategic portfolio. • The **definition of the Change Matrix** has been drafted and is currently under review by the Senior Leadership Team for feedback and approval. • The **new demand sub-process** is fully implemented. Work is now progressing on the development and implementation of **"T-shirt sizing"**, a standardized approach for estimating and planning projects of varying size and complexity. • The **Strategic Scoring Matrix** has been established and is applied to all project work across the portfolio.

	• **Demand templates** are actively in use for all new work entering the strategic portfolio, as well as for lower-level budgetary requests under £50,000.
Outstanding actions to close the recommendation	The scope for use of the strategic scoring prioritisation matrix to be expanded to include other areas of change across SFRS. Expand use of the New Demand and strategic scoring sub-processes to the annual planning cycle. Continue to use the scoring matrix for ongoing new demand.
Internal Audit Comments	Per management response, action still in progress.

Rec No. 2.1	**RISK**	**Without a clear Service-wide vision or blueprint on what business change activity is expected to deliver, the organisation will not be able to clearly define outcomes or agree the projects and programmes that are necessary to achieve this. The organisation will also not have a baseline for determining whether proposed activity aligns with agreed strategy and outcomes. This could result in projects and programmes being approved which do not maximise contribution to the efficiency and effectiveness of the organisation. By not aligning the AOP to the change programme, there is a risk of maverick behaviour within the organisation and unofficial business change being progressed. This could undermine wider business change initiatives, consume scarce resources and delay progress to business change activities. There is also a risk that, without outcome based milestones, the organisation will not be able to measure whether the AOP has been successfully delivered. It will also not allow the organisation to determine the skills and resources needed to deliver business change and may result in appropriate allocation of resources.**						
	Future Operating Model, Strategic Aims and Resourcing We recommend that a blueprint or vision is documented by the organisation. This should form the basis on which proposed projects and programmes are assessed. The blueprint/vision should set out what the organisation wishes to achieve from business change activity and set out a future operating model that projects and programmes must align with. This should also set out a roadmap for how this will be achieved including transitional arrangements over the course of implementing business change activity. We recommend that all change activity is channelled through change governance processes. It will be important for the organisation to clearly define what is regarded as change activity and identify pathways for changes of different scale/complexity. This will allow the organisation to more carefully manage change activity and ensure that the organisation has the capacity to deliver both core services/business as usual as well as change. Only that activity approved through change governance should be included in the AOP. Where unapproved change is identified, this should be paused and subject to a formal governance process to determine next steps. We also recommend that future versions of the AOP contain: • clear links to the approved change programme • milestones that are outcome rather than task focused. This will allow management to determine whether the activity has been realised its intended outcomes. • KPIs to allow progress to be measured. • details of accountable individuals for each agreed activity Management should also consider whether all departments should have their own workplans that are aligned with the AOP and change programme. This may support the organisation better understand capacity and capability available to support delivery of the change programme.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Deputy Chief Officer**	Develop the first iteration of a five-year blueprint and future state model for the organisation, indicating its future working practices and processes, the information it requires, and the technology needed to deliver the capability described in the vision statement. This includes an articulation of: • **Station configurations, crewing models, and assets** required to deliver front-line services. • **The services, working practices, and overall target operating model** for corporate services. • **An overarching change roadmap** setting out the main objectives, with a defined set of transitional architecture roadmaps that identify the "as-is" position and help navigate the organisation to the future state over multiple years.	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	5%	GREEN

		• **Further develop KPIs** to support the visibility of change. • **All change linked to the annual planning process –** The annual planning process will be further developed to ensure alignment across financial, strategic and change planning for 26/27.					
Progress to date (update provided 20/11/25)		Planning is underway to develop the SFRS blueprint/operating model being led by the SLT, which will include information drawn from the three strategic programmes along with organisational strategies. It will include a projected future state of station locations, corporate services structures, and the technology that supports it. Finance, Portfolio Office, Strategic Planning, and Performance are working together to review and refresh the annual planning process, which will include new demand and business case management, resourcing, prioritisation, and budgeting.					
Outstanding actions to close the recommendation		Following the SLT horizons workshop on 29th of August, create a new demand form outlining the approach to developing the strategic blueprint which will be reviewed at the CPIG meeting. Depending on the outcome of discussions, bring together a team to develop and deliver the blueprint drawing on inputs from across the organisation. • The blueprint initiative, now referred to as the **SFRS Long-Term Vision**, is scheduled for onboarding into the 2026/27 workplan in April 2026. It is intended that it will encompass information and plans developed within the SSRP SDR, CSR and EI Programmes, the Culture and Leadership Programme, and the Senior Leadership Team's Three Horizon planning activities as well as overarching organisational strategies. A draft of the new demand is currently with Director of Strategic Planning, Performance and Communications for review.					
Internal Audit Comments		Per management response, action still in progress.					
Rec No. 4.1	**RISK**	**There is a risk that if the organisation does not carry out a resource gap analysis or have processes to establish resource requirements for the change programme, programmes and projects will be under-resourced. This is highly likely to result in delays to projects and programmes with the Service not realising expected savings and efficiencies.**					
		Resources, Skills and Capabilities Issues We recommend management implements formal resource planning and management processes for all agreed business change activity. This will be vital to ensuring the successful delivery of the change programme. Management should perform a skills gap analysis internally to identify what resources, if any, are available to support the change programme. To support strategic resource planning and management of projects and programmes, management must ensure that resource and skill requirements are identified as part of business cases production. This information should then be used to determine the skills, capabilities, timing and quantum of resource needed to achieve the change. This information will be necessary for management to determine options for resourcing change activity, whether this be backfilling of existing roles on a temporary basis or recruiting for specific project and programme roles. This should be kept under regular review to optimise delivery as well as cost management.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Portfolio Office**	Further develop resource planning, capacity management, and scheduling, implementing a standard (proportionate) approach across all change activities: • **Introduce a combined annual planning process** that brings together a unified view of change (including AOP and Strategic Change Portfolio). • **Identify resourcing requirements** for all change activities, particularly the need for specialist shared resources, in the form of resource plans. The resource plans will be required before the start of each project phase to ensure the appropriate resources are requested and available. • **Utilise PPM systems and tools** to capture plans and help manage demand by aggregating resources by type and measuring against departmental capacity. This approach will help us to create a prioritised schedule that aligns change with the availability of business-critical resources. • **Provide management information** for CPPG and CPIG that offers visibility of resource constraints and inter-dependencies supporting informed prioritisation decision making.	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	25%	GREEN
Progress to date (update provided 20/11/25)		A planning and resourcing approach has been developed for the strategic portfolio to capture project resource demand and utilisation. This approach includes project resources from multiple areas of the organisation and aligns with delivery plans. Discussions are ongoing to optimise the use of the Wrike system, also used by DaTS, to develop					

	a joined-up resourcing model. Resource utilisation reports are being developed and reported through CPPG for prioritisation, currently utilised for the Strategic Portfolio, with discussions on a wider approach to align the organisation's change resources.
Outstanding actions to close the recommendation	Explore the use of the existing PPM system to capture resource management, and depending on the outcome of those discussions, expand the use of the existing system to a wider group of users to provide access to the system and capture wider resource demands. • **Further development of the PPM system** has been paused pending commercial discussions regarding an enterprise-level licence, which would enable a broader user base. Responsibility for this action currently sits with the DaTS team. • The **first iteration of the portfolio finance and resourcing report** was presented at the November CPPG, focusing on Portfolio Office personnel. Following this, work is underway to enhance the management information by incorporating utilisation forecasts and identifying potential future resourcing challenges.
Internal Audit Comments	Per management response, action still in progress.

Rec No. 5.1	**RISK**	**There is a risk that, if governance structures in place are overly complex, with overlapping responsibilities, there will be confusion over how to effectively navigate governance requirements by staff. This may result in reduced capacity for those involved in project work to effectively carry out their duties and delay the completion of projects.**					
	Change Management Governance Structures We recommend management assesses the effectiveness of current change governance arrangements. A primary objective of change governance should be to strike a balance of effective oversight, decision-making and efficiency. The review should seek to reduce duplication of effort, overlapping responsibilities and attendance at meetings.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Portfolio Office**	Assess current governance arrangements by conducting a review of the existing change governance structures to identify areas of duplication, overlapping responsibilities, and inefficiencies in meeting attendance. Produce a report outlining the recommendations to streamline existing change governance structures, processes and rationalise attendees. The report will be reviewed by the Change Portfolio Investment Group.	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 2	65%	GREEN

Progress to date (update provided 20/11/25)	Review complete, governance overview document has gone through first iteration and review at CPIG resulting in the structure of governance for change being revised with the dissolution of the Strategic Service Review Programme Board and responsibility for the oversight of the Service Review Programme, Corporate Services Review Programme and Enabling Infrastructure Programme moving to the Change Portfolio Progress Group. The Design Authority was expanded to include portfolio assurance and re-named Design Assurance Forum (DAF). Discussions are underway to expand the remit of DAF further across the organisation and a paper is in development outlining the proposed scope which will be reviewed at CPIG.
Outstanding actions to close the recommendation	CPIG to discuss and agree expanded scope of the Design and Assurance Forum. Update Portfolio Governance paper and present to CPIG for ratification. • **Stakeholder engagement activities** are ongoing to explore options for extending the Design and Assurance Forum. • An **updated Portfolio Governance paper** has been drafted and is scheduled for discussion at the December CPPG..
Internal Audit Comments	Per management response, action still in progress.

Rec No. 6.1	**RISK**	**There is a risk that if benefits management processes are used consistently across the organisation, benefits will not be well defined and managed. This could result in expected benefits not being achieved and the organisation not achieving its strategy.**					
	Lack of Compliance with Existing Benefits Management Process Documentation We recommend that all approved business change projects and programmes comply with the benefits toolkit as well as the benefits profile document. Management must ensure that formal benefits identification and realisation processes are implemented. Benefits, both qualitative and quantitative, should be set out in the business case and tracked throughout the project and programme lifecycle. Project and programme boards should ensure that there is formal and regular monitoring of benefits with regular reporting on their achievement to the CPPG and CPIG, as necessary.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **Head of Portfolio Office**	Fully implement the agreed benefits management process and supporting toolkits for all major change to ensure the following elements are documented and agreed through governance: • **Benefits profiles** setting out how benefits will be achieved, capturing the who, what, how, when, and by what method for each benefit. • **SMART benefits KPIs**, with a baseline measure, target for improvement, and dates for realisation. • **RACI matrix** identifying who will be accountable and responsible for the benefits realisation (in BAU). • **A benefits realisation plan** with milestone dates and any associated tasks or activities required to realise the benefits. • **A management report** to aggregate benefits across all change activities	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	50%	GREEN
Progress to date (update provided 20/11/25)	The benefits toolkit and RACI Matrix are complete. A Management Information, Reporting & Benefits Lead joined the Portfolio Office six months ago to support and guide project and programme teams in developing benefits thinking. They are working closely with the Analysis teams to support business case development and plan to further implement the toolkits and benefits realisation plans, reporting progress to CPIG.						
Outstanding actions to close the recommendation	Continue to expand the use of the toolkit, approach, develop benefits realisation plans for in-flight projects and report progress to CPIG for oversight. • **NMS benefits profiles** have been presented to CPPG. The next steps include developing defined targets and a comprehensive benefits realisation plan. This approach will be replicated for other projects as appropriate.						
Internal Audit Comments	Per management response, action still in progress.						

2025/26	CORPORATE GOVERNANCE	Total No of Actions	% Complete Actions	Fully Implemented			Part/In Progress			Not Implemented		
				H	M	L	H	M	L	H	M	L
		5	0	0	0	0	0	0	0	0	2	3

Rec No. 1.1	RISK	The risk of not addressing the Board Support resourcing could hinder the Governance team's capacity to continue to operate controls and support the Executive Team, potentially leading to governance failures and reputational damage.					
	Corporate Services Resourcing We recommend that management should consider establishing a formal succession planning process for key roles within the Corporate Services function to ensure continuity and stability. Once developed, succession plans should be reviewed on a regular basis. Areas to consider could include: • Whether there are internal successors/candidates • Role and current individuals within the role • Succession planning timeline • Key competencies for the role • Readiness timelines for candidates • Succession development plan – for example training This could involve using a role matrix to outline essential positions and required skills and creating a report on succession planning activities.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **HEAD OF CORORPATE GOVERNACE, STRATEGY AND PERFORMANCE**	We review both succession planning and resource on an annual basis and recognise the lean nature of the Board Support Team. We will assess the resource within the team by firstly bench marking our current resourcing arrangement against other, similar, public-sector bodies. Following this and taking into account Scotland's Public Sector Reform Strategy, we will analyse the data whilst balancing this perspective against the Service's priorities.	30 April 2026	n/a	MEDIUM	0%	GREEN
Progress to date (11/11/25)	Work to address these actions will start in the new year, this as part of our normal annual review process.						
Outstanding actions to close the recommendation							
BDO's Comments	Per management response, action still in progress.						

Rec No. 1.2	RISK	The risk of not addressing the Board Support resourcing could hinder the Governance team's capacity to continue to operate controls and support the Executive Team, potentially leading to governance failures and reputational damage.					
	Corporate Services Resourcing We recommend that management undertake a resource assessment within the Corporate Services function to determine the optimal resource allocation, forecast future needs and to identify any risks or gaps in capacity. Areas to consider could include: • Where resource shortfalls might occur and where there may be surplus or underutilised resource that can be redeployed to support with succession planning • Rank areas that need immediate attention or investment based on potential impact to the organisation's goals • Consider adjusting resource allocation to align with objectives • Regularly track and reassess resource levels, costs, and performance		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **HEAD OF CORORPATE GOVERNACE, STRATEGY AND PERFORMANCE**	We review both succession planning and resource on an annual basis and recognise the lean nature of the Board Support Team. We will assess the resource within the team by firstly bench marking our current resourcing arrangement against other, similar, public-sector bodies. Following this and taking into account Scotland's Public Sector Reform Strategy, we will analyse the data whilst balancing this perspective against the Service's priorities.	30 April 2026	n/a	MEDIUM	0%	GREEN
Progress to date (11/11/25)		Work to address these actions will start in the new year, this as part of our normal annual review process.					
Outstanding actions to close the recommendation							
BDO's Comments		Per management response, action still in progress.					

Rec No. 2	**RISK**	**Board and Committee terms of reference may be unclear or overlapping resulting in insufficient coverage at the respective meetings or duplication of effort.**					
	Terms of Reference and Standing Orders We recommend that Management consider updating the Committee terms of reference to outline: • The timescales for effectiveness reviews • The process for reporting and completing papers, approvals/sign-off, and timescales for submission • Paper deadline/circulation details		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **HEAD OF CORORPATE GOVERNACE, STRATEGY AND PERFORMANCE**	SFRS complete an annual governance review in Q4 each year which is then scrutinised by the Board at the April Board meeting. This review includes all governance documents, including the Committee terms of reference and Standing Orders. We are grateful for the insight provided by BDO and will incorporate these recommendations at the next annual review.	30 April 2026	n/a	LOW	0%	GREEN
Progress to date (11/11/25)		Work to address these actions will start in the new year, this as part of our normal annual review process.					
Outstanding actions to close the recommendation							
BDO's Comments		Per management response, action still in progress.					

Rec No. 3.1	**RISK**	**There is a risk that late distribution of papers could lead to members being unprepared, affecting decision-making and efficiency. Ensuring transparency and timely submissions is crucial to mitigate this risk.**					
	Meeting Administration Requirements We recommend that Management review the cycle of meetings for Board and Committees, ensuring that there is adequate time for actions to be taken following an SLT meeting while still meeting the five working days good practice requirement for Board and Committee paper circulation.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **HEAD OF CORORPATE GOVERNACE, STRATEGY AND PERFORMANCE**	Work is currently ongoing to review the meeting cycle for Board and Committees. Whilst we acknowledge that there have been instances where papers were circulated within 5 working days of a meeting, these instances are rare and when they do occur, we ensure open and transparent communication with our Chairs.	30 April 2026	n/a	LOW	0%	GREEN
Progress to date (11/11/25)		Work to address these actions will start in the new year, this as part of our normal annual review process.					

Outstanding actions to close the recommendation							
BDO's Comments		Per management response, action still in progress.					
Rec No. 3.2	**RISK**	**There is a risk that late distribution of papers could lead to members being unprepared, affecting decision-making and efficiency. Ensuring transparency and timely submissions is crucial to mitigate this risk.**					
	Meeting Administration Requirements We recommend that management consider developing an overarching procedure document that outlines key activities in line with the Programme of Work. For example, Annual and Quarterly Activities, governance timelines to ensure that management are fully aware of deadlines, the paper development process, and their roles and responsibilities for compliance.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **HEAD OF CORORPATE GOVERNACE, STRATEGY AND PERFORMANCE**	SFRS currently operate in accordance with our governance timelines, ensuring call out emails are circulated in good time and colleagues are made aware via email of the deadlines for papers. We do acknowledge, and are grateful for, the insight provided by BDO and will consider an overarching procedure document for inclusion within the next Annual Governance Review process.	30 April 2026	n/a	LOW	0%	GREEN
Progress to date (11/11/25)		Work to address these actions will start in the new year, this as part of our normal annual review process.					
Outstanding actions to close the recommendation							
BDO's Comments		Per management response, action still in progress.					

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: **C/ARAC/03-26**

Agenda Item: **8.1**

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**EXTERNAL SCRUTINY REPORTS AND RECOMMENDATIONS**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an initial overview of external scrutiny providers working with the Scottish Fire and Rescue Service (SFRS).
2	**Background**
2.1	External assurance is provided through a range of primary organisations including Audit Scotland, His Majesty's Fire Service Inspectorate (HMFSI) and Local Authority Scrutiny Boards and Committees. Separately, this is supported by secondary providers such as the Scottish Information Commissioner, the Health, and Safety Executive or through Scottish Government departments.
2.2	The SFRS Good Governance Framework provides the mechanism through which the effectiveness of our governance arrangements, including external assurance, can be reviewed with the aligned assurance framework providing a structured means of identifying and mapping our main sources of assurance.
2.3	Where external assurance reports are received these are managed in line with existing governance arrangements, with recommendations and aligned action plans scrutinised by Functional and Directorate Management Teams, Executive Boards, Board Committees, and the Board of SFRS.
2.4	The Service recognises that further work is required to evolve and mature these arrangements, providing an over-arching view of activity and progress, and work has begun to identify how internal processes could be aligned to monitor, implement and record progress against external assurance reports across the Service.
3	**Main Report/Detail**
3.1	An initial scoping exercise undertaken by Heads of Function has been summarised within **Appendix A**, providing a list of external assurance partners working with the Service. It should be noted that this list is not exhaustive and may change over time.
3.2	The information contains a range of providers, whether providing direct external assurance to the Service, providing accreditation to the Service, or where the Service requires to provide support to wider national inquiries or initiatives.

3.3	Current reporting arrangements have been developed to support the individual reporting requirements of each provider, all of which report internally and externally using different reporting formats, systems, and timescales.
3.4	With a better understanding of the scale of the issue, work will now require to be undertaken to consider reporting requirements and the potential to work towards a single solution that will align disparate processes and capture wider assurance information.
4	**Recommendation**
4.1	Members of ARAC are invited to: • Scrutinise the update. • Scrutinise the content of **Appendix A** and consider which providers should be included in the scope of the work.
5	**Key Strategic Implications**
5.1 5.1.1	**Risk Appetite and Alignment to Risk Registers** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control, where the Service has a **Cautious** appetite.
5.1.2	In relation to Directorate risk the report aligns to SPPC003 in relation to a risk that the Service fails to have appropriate and effective governance arrangements in place, resulting in loss of public and stakeholder confidence.
5.2	**Financial** There are no financial implications associated with this report.
5.3	**Environmental & Sustainability** There are no environmental implications associated with this report.
5.4	**Workforce** There are no workforce implications associated with this report.
5.5	**Health & Safety** There are no health and safety implications with this report.
5.6	**Health & Wellbeing** There are no health and wellbeing implications with this report.
5.7	**Training** There are no training implications with this report.
5.8	**Timing** Further development work is required to progress this piece of work. A timeline will be developed and shared with ARAC members.
5.9	**Performance** There are no performance implications associated with this report; however, it is anticipated that the wider piece of work would enhance scrutiny of external assurance reporting.
5.10	**Communications & Engagement** There are no communications or engagement implications with this report.
5.11	**Legal** There are no legal implications with this report. SFRS has a legal duty to act upon the external assurance reports of many of the organisations identified in Appendix A.

5.12	**Information Governance** DPIA completed Yes/No. If not applicable state reasons. The collation or use of personal data is not required for this piece of work. A Data Protection Impact Assessment (DPIA) is therefore not applicable.	
5.13	**Equalities** EHRIA completed Yes/No. If not applicable state reasons. An Equality and Human Rights Impact Assessment (EHRIA) is not required for this this report.	
5.14	**Service Delivery** The content of this progress report does not impact upon Service Delivery.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Strategic Planning, Performance and Communications
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial~~/**Reasonable**/~~Limited/Insufficient~~
7.3	**Rationale:**	The Risk & Audit and Strategic Planning Teams have worked closely with Heads of Functions to identify external assurance providers.
8	**Appendices/Further Reading**	
8.1	Appendix A: Overview of External Assurance Providers	

Prepared by:	David Johnston, Risk and Audit Manager / Louise Patrick, Strategic Planning and Partnerships Coordinator
Sponsored by:	Mark McAteer, Director of Strategic Planning, Performance and Communications
Presented by:	Richard Whetton, Head of Governance, Performance and Strategy
Links to Strategy and Corporate Values	
Strategic Outcome 4 of the SFRS Strategy 2025-28: Our organisational performance, productivity and resilience continually improves.	

Governance Route for Report	**Meeting Date**	**Report Classification/ Comments**
Audit and Risk Assurance Committee	*22 January 2026*	*For Scrutiny*

APPENDIX A

SFRS: Overview of External Assurance Providers

External Auditor	Subject of Audit	Internal Governance	Reporting Frequency
HM Fire Service Inspectorate	Mental Health and Wellbeing Support in SFRS	Corporate Board People Committee	Quarterly
	West Service Delivery Area	Corporate Board Service Delivery Committee	Quarterly
	North Service Delivery Area (in development)	Corporate Board Service Delivery Committee	Quarterly
	Operational Assurance (in development)	Corporate Board Service Delivery Committee	Quarterly
	Organisational Culture in SFRS (volume 1) (in development)	Corporate Board People Committee	Quarterly
	Preparedness for Commonwealth Games (awaiting publication)	Corporate Board Committee TBC	Quarterly
	Organisational Culture in SFRS (volume 2) (awaiting publication)	Corporate Board People Committee	
UK Government	Manchester Arena Inquiry Volume 2: Emergency Response	Operations Functional Management Team Internal Review Group Service Delivery Board	Periodic
UK Government	Grenfell Inquiry: Phase 2	Directorate Management Team Strategic Leadership Team Board	Quarterly When requested When requested
Scottish Government	Varied Commissions / Information Requests	Depends on subject matter	Depends on subject matter
Claranet	Annual Security Penetration Testing	Functional Management Team	Managed on an ongoing basis by DaTs Cyber Security Team

British Standards Institution	Training Quality Management System	Management Review Group Training Function Management Team	Quarterly Monthly
The Scottish Credit and Qualifications Partnership (SCQFP)	Annual review of credit rating activities within the Training Function	Functional Management Team	Monthly
VCA	Legal Compliance of new build vehicles	Functional Management Team	Provided at each new build
Logistics UK	Test our vehicle maintenance with random spot checks and quality control	Functional Management Team	As required
ISO Transport Management Consultant	Reports on ISO are provided annually with action plan coordinated within Fleet Workshop	Functional Management Team	As required
HM Inspectorate of Education in Scotland	Inspection of Modern Apprentice Programme	Strategic Leadership Team	As required
Scottish Qualifications Authority	Three external verification visits per year for each core skill	Strategic Leadership Team (Report) Directorate Management Team (Action Plan)	Three times per year
Skills Development Scotland	Regular monitoring of Modern Apprenticeship contract	Functional Management Team	As required
Scottish Government Digital Assurance Office (DAO)	New Mobilising System Gateway Report	Strategic Planning & Change Committee	As published
National Fire Chief's Council	Actions taken because of Action Note/Information Note	Functional Management Team	As published
HM Fire Service Inspectorate Grenfell and Manchester Arena Inquiry Outcomes FBU reports / surveys Internal visits/surveys	Operations Control Enhancement Plan (Overarching)	Directorate Management Team Service Delivery Board	Regular review

Health and Safety Executive	Enforcement of Health and Safety law as a national independent regulator. Aim is to prevent work related deaths, serious injury and ill health through setting standards, inspection, investigation and enforcement.	TSAB, People Committee and moving forward SMT	As required
ASV	SDR Consultation Process (awaiting report)	TBC	TBC
Justice Committee	The Committee provides focus on the Criminal Justice system in Scotland including the Scottish Fire and Rescue Service.	TBC	As required
Public Audit Committee	Focus on reports published by the Auditor General for Scotland to ensure that public money is spent efficiently and effectively by the Scottish Government and other public bodies (including the Fire Service).	TBC	As required
Scottish Information Commissioner	Intervention Report (FOI Compliance)	Corporate Board Audit and Risk Committee	As received As received
Local Authority Scrutiny Boards / Committees	Local Authority scrutiny arrangements influencing Fire Service arrangements at a local level.	TBC	As received through local meetings
International Organisation for Standardisation (ISO) / Safe, Effective, Quality Occupational Health Service (SEQOHS)	Standards agencies providing accreditation to the Service.	Directorate Management Teams	As required

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/07-26

Agenda Item: 8.2

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**HMFSI INSPECTION ACTION PLANS UPDATE**							
Report Classification:	**For Information Only**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an overview update of the current HMFSI inspection action plans.
2	**Background**
2.1	HM Fire Service Inspectorate inspects and reports on the Scottish Fire and Rescue Service (SFRS) with the purpose of assuring the public and Scottish Ministers that we are working in an efficient and effective way, and to promote improvement in the Service.
2.2	In line with the thematic process agreed in May 2020, once approved, an overview of action plan progress to meet the report recommendations made will be presented to ARAC for their information.
3	**Main Report/Detail**
3.1	ARAC members are presented with the current HMFSI Inspection Action Plan overview dashboard, attached as **Appendix A**, for information. This provides high level details of all HMFSI action plans and includes a section detailing ongoing and forthcoming inspections and reports.
3.2	The dashboard shows that 21 out of the 26 total Action Plans are complete. Of the five remaining live Action Plans: • Two are ongoing - **Mental Health & Wellbeing** and **West Service Delivery Area** • Three Action Plans are currently being developed - **Organisational Culture Volume 1**, **Operational Assurance** and the **North Service Delivery Area**
3.3	Current updates for the live Action Plans include:
3.3.1	• **Mental Health and Wellbeing Support in the Scottish Fire and Rescue Service**: The overall BRAG rating for this action plan remains **red** due to the lack of progress made with no actions completed within the reporting period. Resources in the Wellbeing Team have been realigned to prioritise development and implementation of the Wellbeing Recovery Plan, and associated work on development of the Wellbeing Management System. As a result, work on the Action Plan for the HMFSI report on Mental Health and Wellbeing has not progressed as originally planned.

	Following the transition of the Wellbeing Team from People to Safety and Assurance, the HMFSI Action Plan a review and cross-check of the Mental Health and Wellbeing Action Plan has been undertaken for validity, currency, and sufficiency and as a result 26 actions have been identified - 5 are complete and 21 are in progress with 6 of these being linked to the Mental Health and Wellbeing Group Action Plan with longer term time frames. Updates on the revised Action Plan and initial action updates will be provided for the next reporting period.
3.3.2	• **West Service Delivery Area (WSDA)**: The overall BRAG rating for this action plan is **green,** and it is estimated at 85% complete with 22 of 30 actions having been completed to-date. The remaining eight actions are in progress with three of these being marked amber and five having a green BRAG status. Of these live actions, one action saw slippage from set timescales and a revised due date has been agreed.
3.4	A further three inspections have been concluded and their respective reports laid before parliament and published:
3.5 3.5.1	**North Service Delivery Area (NSDA)** The action plan in final stages of development and due to be presented to the Strategic Leadership Team (SLT).
3.6 3.6.1	**Operational Assurance** The action plan is complete and has been shared with HMFSI. The performance reporting process will now commence.
3.7 3.7.1	**Organisational Culture Volume 1** A draft Action Plan has been developed and is being reviewed as a matter of urgency, taking on board feedback received from HMFSI and SLT. It has not been possible to align timing with this meeting due to annual leave, however, a revised draft is due to be presented to SLT in early February, which, once approved, will be circulated to ARAC and People Committee members, and formally reported at the next meeting.
3.7.2	Separately, the Organisational Culture and Leadership Programme is in the process of being established, which will support the implementation of the HMFSI Action Plan, as well as wider culture outcomes.
4	**Recommendation**
4.1	The ARAC members are invited to: • Note the progress of all action plans as presented in the HMFSI Inspection Action Plan Dashboard, attached as **Appendix A.**
5	**Key Strategic Implications**
5.1	**Risk Appetite and Alignment to Risk Registers** There are no strategic risk implications arising from this progress update or the recommendations of this report.
5.2	**Financial** There are no financial implications associated with the recommendations of this report.
5.3	**Environmental & Sustainability** There are no environmental implications associated with the recommendations of this report.

5.4	**Workforce** There are no workforce implications associated with the recommendations of this report.	
5.5	**Health & Safety** There are no health and safety implications associated with the recommendations of this report.	
5.6	**Health & Wellbeing** There are no health and wellbeing implications associated with the recommendations of this report.	
5.7	**Training** There are no training implications associated with the recommendations of this report.	
5.8	**Timing** Each HMFSI Action Plan will be reported to the CB on a quarterly cycle until completion.	
5.9	**Performance** This process supports robust challenge and scrutiny of our performance against HMSFI recommended improvements.	
5.10	**Communications & Engagement** There is no implication associated with the recommendations of this report.	
5.11	**Legal** The arrangements for independent inquiries into the state and efficiency of the SFRS are a statutory requirement as laid out in Section 43 of the Fire Scotland Act 2005.	
5.12	**Information Governance** A Data Protection Impact Assessment (DPIA) is not required for this report as there is no sensitive information to consider.	
5.13	**Equalities** An Equality and Human Rights Impact Assessment (EHRIA) is not required for this this report. Directorate and LSO EHRIAs will capture these.	
5.14	**Service Delivery** There are no service delivery implications associated with the recommendations of this report.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Strategic Planning, Performance and Communications
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial~~/**Reasonable**/~~Limited/Insufficient~~
7.2	**Rationale:**	Following receipt of HMFSI Reports, Action Plans are developed in conjunction with Directorates and approved via the Strategic Leadership Team and the nominated Executive Committee of the Board. Quarterly reporting is made to the Senior Management Board and nominated Executive Board until full completion of the Action Plan.

8	**Appendices/Further Reading**
8.1	**Appendix A**: Inspection Action Plan Overview Dashboard

Prepared by:	Kirsty Jamieson, Planning and Performance Officer
Sponsored by:	Richard Whetton, Head of Governance, Strategy and Planning
Presented by:	Richard Whetton, Head of Governance, Strategy and Planning

Links to Strategy and Corporate Values

Our inspection process contributes to:

- Strategic Outcome 4 of the SFRS Strategy 2025-28: Our organisational performance, productivity and resilience continually improves.
- Strategic Outcome 5: We are more innovative and achieve sustained investment in our technology, equipment, estate, and fleet, making us more effective and efficient.

Governance Route for Report	Meeting Date	Report Classification/ Comments
Corporate Board	*15 December 2025*	*For recommendation*
Audit and Risk Assurance Committee	*22 January 2026*	*For information*

APPENDIX A

HMFSI INSPECTION OVERVIEW DASHBOARD

HMFSI Thematic & SDA Reports Progress Dashboard

Published	Title	Relevant Committee	Due Date	Revised Due Date	Total Actions	Last Updated	Next Update	Committee Update	Not Started	In Progress	Deferred	Complete	On Hold	Transferred	Cancelled	Moved to BAU	Void	% Complete	RAG
Dec-23	Mental Health and Wellbeing Support in SFRS	PC	Dec-25	TBC	30	Aug-25	Dec-25	Mar-26	0	17	0	8	0	0	5	0	0	60%	
Jun-24	West Service Delivery Area (ESDA)	SDC	Dec-25	Apr-26	30	Aug-25	Dec-25	Feb-26	0	8	0	22	0	0	0	0	0	90%	
Jun-25	Organisational Culture in SFRS - Volume 1	TBD																	
Jun-25	North Service Delivery Area (NSDA)	TBD																	
Sep-25	Operational Assurance	TBD																	

HMFSI Focused Reports Progress Dashboard

Published	Title	Relevant Committee	Due Date	Revised Due Date	Total Actions	Last Updated	Next Update	Committee Update	Not Started	In Progress	Deferred	Complete	On Hold	Transferred	Cancelled	Moved to BAU	Void	% Complete	RAG

Closed Inspection Action Plans

Published	Title	Relevant Committee	Due Date	Revised Due Date	Total Actions	Last Updated	Next Update	Committee Update	Not Started	In Progress	Deferred	Complete	On Hold	Transferred	Cancelled	Moved to BAU	Void	% Complete	RAG	Closed Date	Evaluation Due Date
Apr-15	HMFSI - Performance Management Systems	SDC	Jul-20	May-20	32	May-20	N/A		0	0	0	26	0	2	4	0	0	100%	Closed		
Jul-17	HMFSI - Operations Control Dundee and Highlands and Islands Support	SDC	Dec-20	May-20	24	May-20	N/A		0	0	0	24	0	0	0	0	0	100%	Closed		
Jan-18	HMFSI - Fire Safety Enforcement	SDC	Mar-20	Mar-23	20	Mar-23	N/A		0	0	0	19	0	0	0	0	1	100%	Closed	May-23	
May-18	Audit Scotland - Scottish Fire and Rescue Service Update	ARAC	Dec-21	Feb-23	36	Feb-23	N/A		0	0	0	33	0	0	0	1	2	100%	Closed	Mar-23	
Feb-19	HMFSI - Provision of Operational Risk Information	SDC	Mar-22	Dec-22	25	Feb-23	N/A		0	0	0	20	0	0	0	5	0	100%	Closed	Feb-23	
May-19	HMFSI - Management of Fleet and Equipment	SDC	Mar-22	May-22	38	May-22	N/A		0	0	0	32	0	0	6	0	0	100%	Closed	May-22	
Feb-20	LAI - Dumfries and Galloway	N/A	Jun-21	N/A	12	Dec-22	N/A		0	4	0	7	0	1	0	0	0	100%	Closed		
Jun-20	LAI - Edinburgh City	N/A	Apr-21	N/A	11	Dec-22	N/A		0	5	0	0	0	6	0	0	0	100%	Closed		
Aug-20	HMFSI - Command and Control: Aspects of Incident Command	SDC	Mar-22	Dec-23	25	Nov-22	N/A		0	0	0	25	0	0	0	0	0	100%	Closed	Nov-22	
Dec-20	Planning and Preparedness for COVID Review	SDC	May-26	Aug-23	15	Aug-23	N/A		0	0	0	12	0	0	0	3	0	100%	Closed	Aug-23	
Mar-21	HMFSI - Assessing the Effectiveness of Inspection Activity	ARAC	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	Closed		
May-21	LAI - Midlothian	N/A	Mar-22	Mar-23	7	Dec-22	N/A		0	0	0	7	0	0	0	0	0	100%	Closed		
Dec-21	LAI - Argyll & Bute and East & West Dunbartonshire	N/A	Apr-23	N/A	6	Dec-22	N/A		0	5	0	1	0	0	0	0	0	100%	Closed		
Apr-22	Health and Safety: An Operational Focus	PC	Oct-24	Mar-25	18	Jun-25	Aug-25		0	0	0	17	0	0	1	0	0	100%	Closed	Sep-25	Sep-26
May-22	SMARTEU Covid 19 Structured Debrief Summary	SDC	Mar-23	May-23	7	Mar-23	N/A		0	0	0	7	0	0	0	0	0	100%	Closed	May-23	
Sep-22	Firefighting in Highrise Buildings	SDC	Jun-24	Jun-25	8	Jun-25	N/A		0	0	0	8	0	0	0	0	0	100%	Closed	Jun-25	Jun-26
Mar-23	Training of RDS Personnel	PC	Mar-23	Aug-23	31	Aug-23	N/A		0	0	0	27	0	0	0	4	0	100%	Closed	Sep-23	
Apr-23	Command and Control Mobilising System (CCMS)	CC	Jul-24	Jul-24	6	Jun-25	N/A		0	0	0	6	0	0	0	0	0	100%	Closed	Oct-24	Oct-25
May-23	Review of contingency planning arrangements in relation to potential industrial action	SDC	Dec-24	Jun-25	7	Jun-25	N/A		0	0	0	7	0	0	0	0	0	100%	Closed	Jun-25	Jun-26
Sep-23	Climate Change – Impact on Operational Activity	SDC	Apr-25	Mar-25	12	Jun-25	N/A		0	0	0	12	0	0	0	0	0	100%	Closed	Jun-25	Jun-26
Oct-23	East Service Delivery Area (ESDA)	SDC	Mar-25	TBC	9	Jun-25	Aug-25		0	0	0	9	0	0	0	0	0	100%	Closing	Aug-25	Aug-26

Expected	Title	Type
2025-26	Operational Training and Development (expected to commence June 2025)	Thematic
2025-26	Corporate Function Delivery (expected to commence September 2025)	Thematic
2025-26	Commonwealth Games (expected to commence October 2025)	Thematic
2025-26	Organisational Culture - Volume 2 (expected to commence December 2025)	Thematic

Expected	Title	Type
TBC	Approach to determining changes in Service Delivery and response modelling	Focused
TBC	Specialist resource provision and capability (including national resilience assets)	Focused
TBC	Planning and preparedness for a response to a marauding terrorist act	Focused
TBC	Operations Control	Focused
TBC	Provision and sustainability of the On Call Duty System	Focused
TBC	Effectiveness of governance arrangements	Focused
TBC	Suitability of SFRS property estate	Focused
TBC	Fire contaminants and associated issues	Focused
TBC	Evaluation of SFRS contribution to partnership working	Focused
		Focused

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/04-26

Agenda Item: 9

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**PERFORMANCE MANAGEMENT FRAMEWORK QUARTERLY PERFORMANCE – 2025-26 Q2**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	To provide members with second quarter performance of KPIs 35 – 42 for fiscal year 2025-26. KPIs 58 - 61, 64 and 65 are only reported annually as part of the fourth quarter report.
2	**Background**
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.
3	**Main Report/Detail**
3.1	This paper covers all performance indicators stated in the PMF intended for scrutiny by the Audit and Risk Assurance Committee.
3.2	As an interim measure (pre 2025 SFRS Strategy & PMF), any current KPI indicators with compliance statutory or other legislative implications, are identified in red underlined text to assist their intended audience considering wider implications than just improving or deteriorating performance.
3.3	The indicators identified in this report as pertinent to the requirement of 3.2 are – • **36 – Subject Access requests within timeframe** – ICO Guidance on 'Right to Access' states "*Individuals have the right to access their personal data. SFRS should respond without delay and within one month of receipt of request*". • **38 – FOI requests within timeframe** – FOI and EIR information requests handling procedure states "*All public bodies have a duty to assist applicants in requestion information. Under the FOI Scotland Act SFRS has 20 working days to respond*".

3.4	Exceptional variation: • None
3.5	Deteriorating (long-term): • 42 - % Service Desk Requests within SLA
3.6	Improving (long-term): • 40 - % Invoices in 30 Days
3.7	Not changing: • 35 - Cyber Security Breaches • 36 - % Subject Access within Timeframe • 37 - Data Breaches • 38 - % FOI within Timeframe • 39 - Confirmed Frauds
3.8	Not known – limited data or unspecified direction: • 41 - % Service Desk Incidents within SLA – Due to previously identified data quality issue, there is not enough historical data to determine the long-term direction of this KPI. It is currently achieving the desired target of 85% and has done so in 7 of the last 9 quarters.
4	**Recommendation**
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 Power BI Landing Page.
5	**Key Strategic Implications**
5.1 5.1.1 5.1.2	**Risk Appetite and Alignment to Risk Register** SPPC001 - Service Performance Management – High Risk 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. Appetite - In relation to our internal governance, including systems of controls and data governance, SFRS has a Cautious appetite.
5.2 5.2.1	**Financial** Performance measures reported for Strategic Outcomes 5 and under 'Annual Reporting' provide insight to finance
5.3 5.3.1	**Environmental & Sustainability** Performance measures reported under 'Annual Reporting' provide insight to environmental and sustainability
5.4 5.4.1	**Workforce** There are no specific Workforce implications addressed in this paper
5.5 5.5.1	**Health & Safety** There are no specific Health and Safety implications addressed in this paper
5.6 5.6.1	**Health & Wellbeing** There are no specific Health and Wellbeing implications addressed in this paper

5.7 5.7.1	**Training** There are no specific Training implications addressed in this paper	
5.8 5.8.1	**Timing** 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 5.9.1	**Performance** All performance measures reported are linked to Strategic Outcomes 5 and 'Annual Reporting' .	
5.10 5.10.1	**Communications & Engagement** There are no specific Communications & Engagement implications addressed in this paper	
5.11 5.11.1	**Legal** There are no specific Legal implications addressed in this paper	
5.12 5.12.1	**Information Governance** DPIA completed - No	
5.13 5.13.1	**Equalities** EHRIA completed - No	
5.14 5.14.1	**Service Delivery** Performance measures reported for Strategic Outcomes 2 & 6 are linked to Service Delivery	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director for Strategic Planning, Performance and Communication
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial/~~**Reasonable**/~~Limited/Insufficient~~
7.3	**Rationale:**	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.
8	**Appendices/Further Reading**	
8.1 8.2	Appendix A: PDF copy of PBI0068 report Further Reading: - Link to Power BI Landing Page.	

Prepared by:	Ellen Gayler, Senior Data Analyst, Business Intelligence Team
Sponsored by:	Richard Whetton, Head of Corporate Governance, Strategic Planning, Performance and Communications Directorate

Presented by:	Richard Whetton, Head of Corporate Governance, Strategic Planning, Performance and Communications Directorate

Links to Strategy and Corporate Values

Strategy

Outcome 5 – We are a progressive organisation, use our resources responsibly and provide best value for money to the public

- Remaining open and transparent in how we make decisions.
- Improving levels of Service performance whilst providing value for money to the public.
- Improving the use of data and business intelligence to support decision making.

Governance Route for Report	**Meeting Date**	**Report Classification/ Comments**
Corporate Board	*15 December 2025*	*For scrutiny*
Audit and Risk Assurance Committee	*22 January 2026*	*For scrutiny*

SCOTTISH
FIRE AND RESCUE SERVICE
Working together for a safer Scotland

Audit, Risk & Assurance Committee Performance Report

LIVE MANAGEMENT INFORMATION

Latest quarter shown: **2025-26 Q2**

Previous report

All previous reports

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

BUSINESS INTELLIGENCE

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

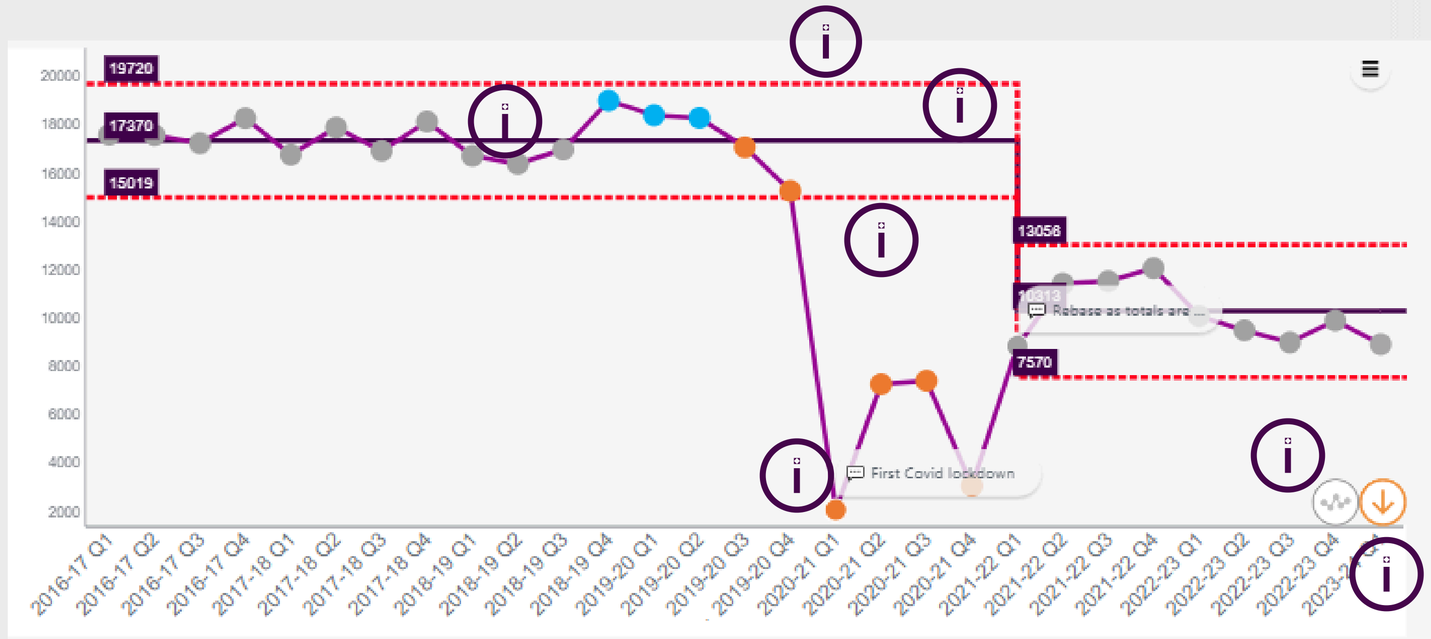
This report presents data over time for each of the quantitative performance measures as detailed in the Performance Management Framework 2023-24, broken down into the Strategic Plan Outcomes. The Contents page (next) provides direction as to where you can find certain information.

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

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

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.

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OUTCOME 05 (Effective Governance & Performance)

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

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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 comlying with GDPR/Data Protection legisation 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

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Effective Governance and Performance

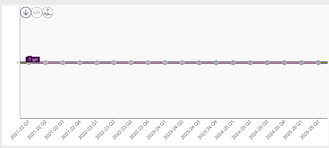
We are a progressive organisation, use our resources responsibly and provide best value for money to the public.

KPI 35 — Cyber Security Breaches

0

OWNER: Head of ICT

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



SUMMARY

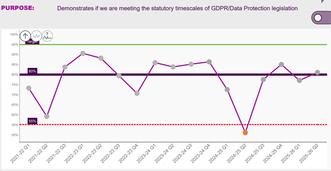
Number of incidents may rise as detection technology improves. Although detected incidents may rise, we are seeing lower impact as defences prevent malicious behaviour.

KPI 36 — % Subject Access within Timeframe

95%

OWNER: Head of Corporate Communications

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



SUMMARY

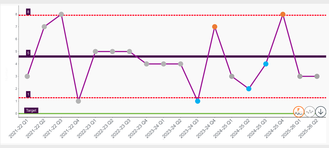
Number of cases completed on time has increased this quarter due to temporary staff assisting and overtime agreed to deal with backlog. Additional impact with annual leave and covering absence.

KPI 37 — Data Breaches

0

OWNER: Head of Corporate Communications

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



SUMMARY

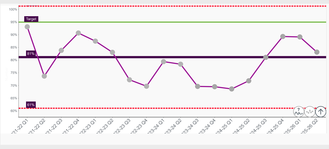
Most breaches over the last 2 quarters have been in relation to Certificate of Fitness communications. Updated staffing within the responsible department should now prevent any future occurrences after the next quarter reporting.

KPI 38 — % FOI Responded within Timeframe

95%

OWNER: Head of Corporate Communications

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



SUMMARY

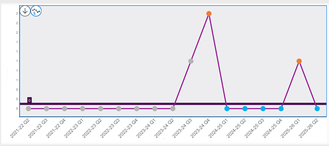
Overtime still in place to assist in clearing backlog. Factor impacting - annual leave, absence and assisting another department in lengthy redacting of necessary documents.

KPI 39 — Confirmed Frauds

0

OWNER: Head of Finance & Procurement

PURPOSE: Unavailable



SUMMARY

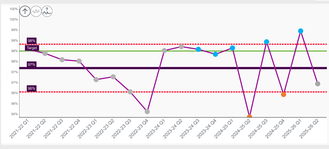
A revised Fraud policy, strategy and response plan have been prepared, which aligned to associated training aims to increase awareness and minimise the potential for fraud to occur.

KPI 40 — % Invoices Paid in 30 Days

98%

OWNER: Head of Finance & Procurement

PURPOSE: Unavailable



SUMMARY

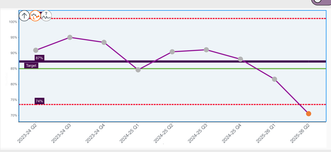
The cumulative YTD performance is 98% of invoices are paid within 30 days. Regular follow-up exercises are carried out to request and remind approvers to authorise invoices to maintain the KPI.

KPI 41 — % Service Desk Incidents within SLA

85%

OWNER: Head of ICT

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)



SUMMARY

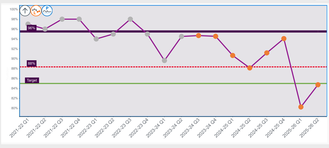
There was a noticeable drop in the KPI at the start of Q2 compared to the previous quarter but this was due to resourcing issues in the Service Desk team. This was addressed by bringing a contractor on board which made a significant difference to the KPI as the quarter drew to a close.

KPI 42 — % Service Desk Requests within SLA

85%

OWNER: Head of ICT

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)



SUMMARY

There was a noticeable drop in the KPI at the start of Q2 compared to the previous quarter but this was due to resourcing issues in the Service Desk team. This was addressed by bringing a contractor on board which made a significant difference to the KPI as the quarter drew to a close.

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SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: **C/ARAC/05-26**

Agenda Item: **10**

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**FRAUD REPORT – Q3 2025/26**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with the Fraud Report up to end December 2025.
2	**Background**
2.1	Scottish Fire and Rescue Service (SFRS) is committed to the Scottish Government's zero tolerance approach to fraud. All SFRS staff are required at all times to act honestly and with integrity and to safeguard the public resources for which they are responsible.
2.2	The Anti-Fraud and Corruption Policy outlines the SFRS approach to Fraud. SFRS is fully committed to the public services value of accountability, probity and openness and recognises the need to ensure the highest standards of probity by actively reducing the risk of fraud and to develop an anti-fraud culture.
2.3	All SFRS Managers are directly responsible for the prevention and detection of fraud within their own areas. They must adhere to the Anti-Fraud and Corruption Policy and through the Fraud Risk Assessment assess the types of risks involved in the areas for which they are responsible, ensuring that an appropriate level of internal control exists to safeguard against the risk of fraud and corruption.
2.4	Aligned to the detection and prevention of Fraud the 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.
2.5	The fraud framework is further supported by the National Fraud Initiative (NFI) which is a counter fraud exercise carried out every 2 years, led by Audit Scotland. The NFI helps detect fraud, overpayments and error and helps external auditors assess the arrangements that public bodies have put in place to deal with error or fraud.
2.6	The Strategic Leadership Team (SLT) will provide assurance to ARAC that appropriate systems of control are in place and operating effectively, improving accountability, transparency in decision making and ensuring that key Service priorities are met.

3	Main Report/Detail

3.1 The Q3, 2025/26, report has been prepared to ensure the Service has sufficient oversight and scrutiny of fraud related matters. The report provides information in relation to:

- Reported Fraud(s)
- Fraud Risk Assessment
- Fraud Awareness Training
- The National Fraud Initiative
- Whistleblowing
- Gifts Hospitality and Interests

3.2 **Reported Frauds**

3.2.1 Following the identified fraud at Tighnabruaich an action plan was developed with progress reports scrutinised by the Corporate Board. All actions have now been completed in relation to this incident.

3.2.2 A new potential fraud has been reported to the Director of Finance and Contractual Services. Details of the incident have been reported to the Chief Officer and the Chair of ARAC and the incident is currently being investigated. Following the outcome of this work an action plan will be prepared outlining any additional work required to minimise the risk of future similar events.

3.3 **Fraud Risk Assessment**

3.3.1 The Scottish Public Finance Manual (SPFM) requires the Service to produce an Annual Governance Statement, incorporating an evaluation of how well the Service's internal control, risk management and corporate governance arrangements have operated in practise, based upon robust internal assessment processes.

3.3.2 Within this process Directors and Heads of Function are required to complete Certificates of Assurance, through an internal control checklist (ICC). Reports are provided separately on this through the Governance, Strategy and Performance Directorate.

3.3.3 Section 6 of the ICC relates to Fraud, with Fraud Risk Assessment guidance and a reporting template established to collate and report on progress against identified actions. Appendix A to the report provides a summary of the 2025/26 action plan, identifying 66 actions which will be monitored throughout the year. Meetings were held in November to gain updates from responsible officers with further meetings diarised for early 2026.

3.4 **Fraud Awareness Training**

3.4.1 Discussions with the Learning and E-Development Team has allowed monitoring reports to be provided identifying completion rates and staff that have yet to complete the mandatory fraud module. The table below provides a summary of completion progress:

Uniform Staff		Support Staff		Service Summary	
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
5235 (81%)	1191 (19%)	598 (65%)	319 (35%)	5833 (79%)	1510 (21%)

3.4.2 In relation to fraud training the overall summary of completion rate as at 6 January 2026 is 79%, which shows an increase of 3% from the previous figures. Fraud module awareness engagement is continuing and is incorporated within the FRA meetings held with Heads of Function. Separate presentations on Fraud have also been made within the Service to ensure our level of engagement continues to increase.

3.5 **The National Fraud Initiative (NFI)**

3.5.1 The mandatory exercise is undertaken every two years and monitored in Scotland by Audit Scotland on behalf of the Cabinet Office, with SFRS to provide the completed report by the end of December 2025.

3.5.2 The current exercise relates 2024/25 with the Director of Finance and Contractual Services identified as the responsible reporting officer. The Assistant Verification and Risk Officer acts as the key contact and is supported by members of the Verification Team in relation to investigations, monitoring progress and reporting outcomes.

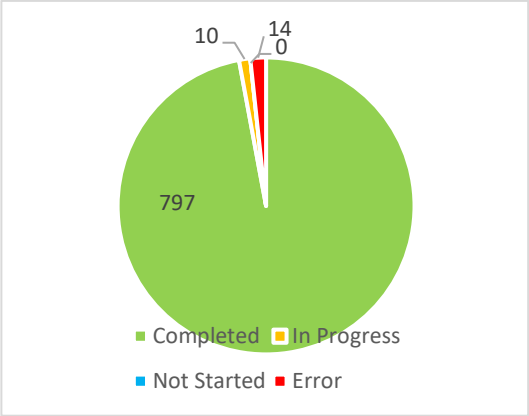
3.5.3 For the current exercise 821 matches were identified aligning to Trade Creditors, Payroll and Company House. SFRS's best practice is to investigate all the matches received with the Cabinet Office NFI portal updated accordingly.

3.5.4 The Verification Team workplan will ensure all matches are reviewed by the end of December 2025, ahead of the Cabinet Office's timeline of 31 March 2026, from which they base their report.

3.5.5 The exercise includes collaboration with other public bodies and where information is required from these organisations, contact is made through the Secure NFI portal by the Verification Team as part of the investigation process

3.5.6 The tables below provides a summary of the progress made for the current exercise against identified matches released in 20 December 2024.

Area	Total	Completed	In Progress	Error	% Total Complete
Payroll	103	90	8	5	92.16%
Creditors	711	705	1	5	99.86%
Company House	7	2	1	4	85.71%
Total	821	797	10	14	98.78%



3.5.7 All matches have been opened by the Team and since the last update 3 further matches have been closed. The remaining 7 matches, classed as in progress, are awaiting responses from other matching government bodies.

3.5.8 Where matches are out with SFRS's control, i.e. awaiting information from the matching Government body, these would be carried over into the following exercise if no response is received.

3.5.9 The current NFI exercise identified a number of overpayments and these have now been recovered resulting in a return of £19,218 to the Service. No fraud has been identified and

the 16 errors highlighted above relate to inaccurate data held or to duplicate payments which have now been recovered.

3.6 **Whistleblowing**

3.6.1 For the current period the People Directorate have confirmed that there are no whistleblowing cases to be brought to the attention of Corporate Board. In relation to 2024/25 there were no issues of Whistleblowing reported to the Board.

3.6.2 Aligned to the Whistleblowing Policy the Service provides a Safecall Confidential Reporting Line with an overview of activity / cases reported and scrutinised through the People Committee. This process provides a safe and secure platform for the reporting of any instances of:

- Dishonesty
- Unestical Behaviour
- Corruption
- Health and Safety Breaches
- Harassment
- Bullying
- Or other forms of wrongdoing

3.6.3 The table below provides the number of reports made to the Service during 2024/25 and 2025/26, covering the same reporting period, with an update report presented to the People Committee on 11 December.

Month	2025 Reports	2024 Reports
April	2	0
May	5	5
June	5	1
July	4	3
August	2	3
September	5	2

3.7 **Gifts, Hospitality and Interests**

3.7.1 The Gifts, Hospitality and Interests (GHI) register for 2025/26, up to 5 January 2026, identifies 32 entries, with further information identified within Appendix A to this report. Separately, 3 further declarations, under the £50 threshold, were received but not published.

3.7.2 Following the previous report to ARAC in October 2025 a further 3 entries were added to the 2025/26 Q2 register. Theses entries related to offers of 1 Gift,1 offer of Hospitality and 1 Interest. The GHI register published on the website has been updated to include this information.

3.7.3 The table below provides a comparison on previous years:

	2022/23	*2023/24*	*2024/25*	*2025/26*
Q1	-	4	10	9
Q2	20	36	12	14
Q3	4	6	8	9
Q4	16	3	5	
TOTAL	**40**	**49**	**35**	**32**

3.7.4 Appendix A identifies a declaration made in relation to Dumfries Fire Station and a Drive-Thro Santa's Grotto held on 21 December 2025. Due to the range of local suppliers contributing to the event and the value of donations made further information was requested from the Station for Compliance purposes.

3.7.5 26 local suppliers contributed to the event which raised over £1500 for charity, with over 500 cars passing through the grotto. This money was subsequently donated to the Fire Fighters Charity and the Family Support Trust.

3.7.6 In advance of the day cash donations made to the station were used to purchase children's selection boxes, with receipts provided to the Compliance Team to evidence purchase. Following the event the remaining selection boxes were then distributed to local nurseries, charities and the local children's ward at Dumfries hospital.

3.7.7 Other Station Christmas events have brought to the attention of the Compliance Team with further declarations requested from local areas. Once additional declarations are received the GHI register will be updated.

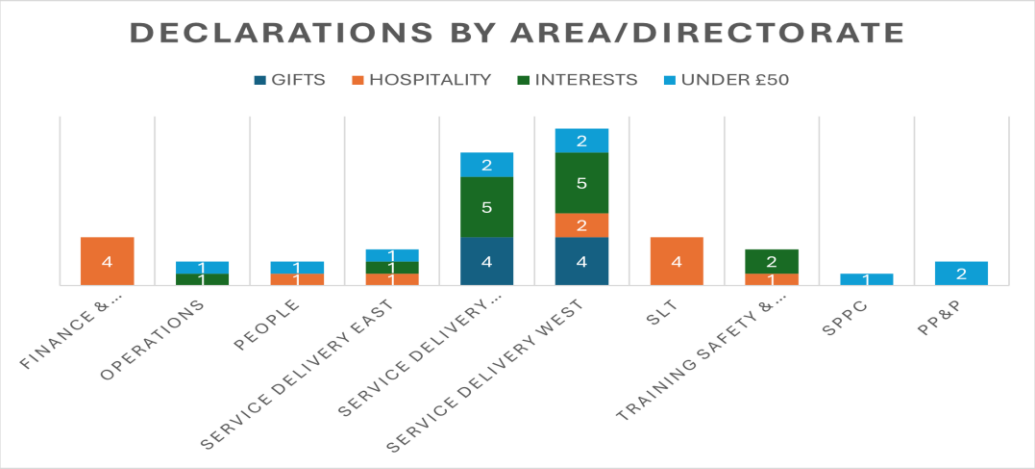
3.7.8 Engagement in relation to gifts, hospitalities and interests has continued with meetings held with Directorate Management Teams, LSO Teams and other Functions. The purposes of these sessions is to communicate the requirements of the policy, provide examples of declarations that need to be made and to engage with Managers that may have limited experience of policy requirements.

3.7.9 In relation to the Gifts, Hospitality and Interests LCMS module, held within Training for Operational Competence (TFOC), approximately 6000 members of staff have now completed this module. From June 2025 access to Workforce Pro has enabled further analysis of module completion rates, allowing a more targeted approach to future engagement.

Uniform Staff		**Support Staff**		**Service Summary**	
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
5331 (83%)	1092 (17%)	585 (64%)	332 (36%)	5916 (81%)	1424 (19%)

3.7.10 In relation to GHI training the overall summary of completion rate as at 6 January is 81%, which shows an increase of 1% from the previous figures, which includes a 4% increase in completion by support staff.

3.7.11 Declarations in relation to 2024/25 have been outlined in the chart below. It identifies 45 declarations for the year, which includes 8 Gifts, 13 Hospitality offers, 14 Interests and 10 Gifts under the £50 reporting threshold Service wide. The table below is now being used to assist in identifying areas for future engagement.



4	Recommendation
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the information presented within the report.
5	**Key Strategic Implications**
5.1 5.1.1 5.1.2	**Risk Appetite and Alignment to Risk Registers** In relation to Fraud the report aligns to our Compliance appetite and the sub-category of internal governance, including systems of control and data governance for which SFRS has a Cautious appetite. Risk associated with the report will be identified through the fraud risk assessment process, as part of the Service annual governance arrangement, or where relevant through direct reporting to the Director of Finance and Contractual Services.
5.2 5.2.1	**Financial** Financial implications arising from the report will be managed by the relevant Directorate.
5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.
5.7 5.7.1	**Training** The LCMS system holds a mandatory fraud module for completion by all staff. This will be monitored through regular reporting to the Audit and Risk Assurance Committee and discussed as part of Fraud Risk Assessment meetings.
5.8 5.8.1	**Timing** The report is provided to the Audit and Risk Assurance Committee on a quarterly basis.
5.9 5.9.1	**Performance** Performance information associated with this report will be monitored through regular reporting to the Audit and Risk Assurance Committee and through monitoring of Fraud Risk Assessments.
5.10 5.10.1	**Communications & Engagement** Any implications arising from the report will be managed initially through Finance and Procurement and by the relevant Directorate to ensure policy is adhered to.
5.11 5.11.1	**Legal** Any implications arising from the report will be managed by the relevant Directorate.
5.12 5.12.1	**Information Governance** DPIA completed – No. Any DPIA required will be undertaken by the relevant Directorate as required.

5.13 5.13.1	**Equalities** EHRIA completed – Not in relation to this report. The requirement to undertake an EHRIA will be undertaken by the relevant Directorate as required.	
5.14 5.14.1	**Service Delivery** Any implications arising from the report will be managed by the relevant Directorate.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Deborah Stanfield, Director of Finance and Contractual Services
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial/~~**Reasonable**/~~Limited/Insufficient~~
7.2	**Rationale:**	It is acknowledged that further work is required to mature the Anti-Fraud and Corruption framework and build additional ownership and awareness throughout the Service. The development of a revised Anti-Fraud policy framework and the continued use of fraud risk assessments will enhance governance arrangements, maturing the framework.
8	**Appendices/Further Reading**	
8.1 8.2	Appendix A – Fraud Risk Assessment Actions Appendix B – Gifts, Hospitality and Interests Register	

Prepared by:	David Johnston, Risk and Audit Manager
Sponsored by:	Deborah Stanfield, Director of Finance and Contractual Services
Presented by:	David Johnston, Risk and Audit Manager

Links to Strategy and Corporate Values

The reporting of fraud forms part of the Services Governance arrangements and contributes to the Services 2025-2028 Strategy in relation to the following outcomes:

- Our organisational performance, productivity and resilience continually improves, delivered through organisational risk, security and resilience activities.
- We are more innovative and achieve sustained investment in our technology, equipment, estate and fleet, making us more effective and efficient, delivered through more efficient and effective corporate business processes.

Governance Route for Report	Meeting Date	Report Classification/ Comments
Corporate Board	*23 October 2025*	*For Scrutiny*
Audit and Risk Assurance Committee	*22 January 2026*	*For Scrutiny*

APPENDIX A

CERTIFICATE OF ASSURANCE IMPROVEMENT ACTION PLAN
Internal Control Checklist Section
SFRS Fraud Risk Assessment

FRA Ref.	Directorate	Responsible Officer	Fraud risk (what is the risk, why does it happen, what's the result)	Action Required	Due date	Risk Rating (PxI)	Current position in relation to progress
FRA COMMS1	Communications & Engagement	Marysia Waters	Collusion (media outlets, internal & external contracts) - GHI	Completion of GHI & Fraud LCMS packages	31/03/2026	(1x2) 2	Compliance officer to attend DMT meeting to outlines requirements of GHI policy and reporting arrangements. Engagement with remaining member of staff for 100% completion of fraud module by Function.
FRA COMMS2	Communications & Engagement	Marysia Waters	Access to (protected/secure) data	Data & Information Governance Group monitors compliance with management of personal data. All staff to complete GDPR training.	31/03/2026	(1x2) 2	MW to identify current completion rates for GDPR training and discuss at management team meeting to raise awareness.
FRA COMMS3	Communications & Engagement	Marysia Waters	An employee will claim expenses they are not entitled to	All expenses are monitored by line managers. Staff must use pool car when available.	31/03/2026	(2x3) 6	Continued monitoring of expenses claimed by staff through management to maintain awareness. Ongoing sampling of expenses claimed will be reported to Function where further investigation is required.
FRA COMMS4	Communications & Engagement	Marysia Waters	Return/loss of equipment	Staff are issued with personal equipment by managers who are responsible for the return of equipment at end of contract or when replaced. All other equipment is held in a secure locker and managed via an inventory.	31/03/2026	(2x3) 6	Recent communication from Asset Management regarding return of PPE and equipment to be discussed at management team.
FRA COMMS5	Communications & Engagement	Marysia Waters	Fraudulent completion of contractual forms & failure to follow Policy & procedure	Awareness & engagement within Directorate to be undertaken through Management meetings. Fraud LCMS package to be completed	31/03/2026	(5x3) 15	Engagement with remaining member of staff for 100% completion of fraud module by Function.
FRA AM1	Asset Management	Ijaz Bashir	Theft/loss of equipment	J4 process will highlight missing equipment	31/03/2026	(3x3) 9	IB to liaise with Managers as part of management meetings to ensure J4 process is adhered to, raising awareness and ownership of process. Communication issued across Service regarding return of PPE, Uniforms and DaTS equipment.
FRA AM2	Asset Management	Ijaz Bashir	Contracts/collusion/declaration of GHI	Ensure new starts and existing staff follow and complete LCMS courses by 31/03/26	31/03/2026	(3x3) 9	Ensure new starts and existing staff follow and complete LCMS courses by 31/03/26. Inbcreased level of completion from Q1 with further engagement with staff to be undertaken.
FRA AM3	Asset Management	Ijaz Bashir	High value assets may be disposed of either below market value and/or without SFRS consent	Review of existing controls following incidents or following internal or external audit recommendations. Provision of suitable monitoring systems within any new Asset Management System	31/03/2026	(3x4) 12	IB to liaise with Managers as part of management meetings to ensure processes are adhered to, raising awareness and ownership of process.
FRA AM4	Asset Management	Ijaz Bashir	Expenses being claimed beyond actual expenditure incurred	Receipts to be uploaded along with expenses claims by staff	31/03/2026	(4x2) 8	Discussion to be held at Management Team to ensure Managers aware of processes to be followed/completed, raising awareness and ownership of process.
FRA AM5	Asset Management	Ijaz Bashir	There is a risk where the Service fails to monitor the use of fuel cards & journeys undertaken by staff. This could result in fraudulent claims being incurred by the Service	Asset Management to resource & develop a team with a remit to include monitoring and reporting on the use of vehicles and associated fuel costs	31/03/2026	(4x3) 12	IB to liaise with Managers as part of management meetings to ensure processes are adhered to, raising awareness and ownership of process. New Fleet and Deputy Fleet Manager positions filled with additional structure changes now being progressed.
FRA TRG1	Training	Ross Robison	Loss of & return of PPE & equipment	Issue guidance to Line Managers to ensure they are aware of the leaver process including exit interviews and communicate requirement to return PPE and equipment as per People guidance on iHub which includes return lists for kit and ICT equipment.	31/03/2026	(3x2) 6	Undertake review to ensure any leavers processes have been undertaken as required if staff have left the organisation
FRA TRG2	Training	Ross Robison	An employee will claim expenses they are not entitled to	Regularly reinforce requirement for adherance to policy and regularly monitor policy compliance. Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module. Managers check expenses prior to approval and Payroll also review claims. The Finance business partner provides travel expenses reports on a monthly basis to Training and these are scrutinised by the management team.	31/03/2026	(2x3) 6	Review Workforce Pro / PDR Pro information to identify staff still to complete Fraud and GHI modules and Professional Behaviours Modules. Discuss with staff.
FRA TRG3	Training	Ross Robison	An employee using P-Card for inappropriate purpose	Regularly reinforce requirement for adherance to relevant policies, including the Anti-Fraud and Corruption Policy and Purchasing Card Policy and Procedure and regularly monitor policy compliance. Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module.	31/03/2026	(2x2) 4	Review Workforce Pro / PDR Pro information to identify staff still to complete Fraud and GHI modules. Discuss with staff. Ongoing monitoring of P-card use. Discussion to be held at FMT to ensuring managers undertaking required scrutiny processes.

FRA TRG4	Training	Ross Robison	An employee accessing personal data from Health and Safety/Operational Assurance management system	All personal data is managed through secure systems and permissions granted based on roles within the organisation. This is monitored on an ongoing basis by trained staff. Personnel to complete the GDPR Data Protection and Information Security module on LCMS which includes reference to the Acceptable Use Policy.	31/03/2026	(2x3) 6	Through Workforce Pro / PDR Pro identify staff still to complete required module and request completion as soon as possible. Discussions to be held to raise awareness and understanding of processes.
FRA TRG5	Training	Ross Robison	Declaration of a gift, hospitality or interest	Regularly reinforce requirement for adherance to policy and regularly monitor policy compliance. Personnel to be aware of the Gifts, Hospitality and Interests policy and complete associated LCMS module. Anti-Fraud (Gifts, Hospitality & Interests) is covered weekly through the standing TMT agenda item to reinforce adherance to policy.	31/03/2026	(2x2) 4	Hazel Buttery attending FMT on 4th December 2025 to provide an overview of Gifts, Hospitality and Interests .
FRA ICT1	DaTS	Greg Aitken	Disposal of ICT equipment	The SFRS Asset Disposal Policy requires to be reviewed by DaTS (sections 9.2 and 9.3)	31/03/2026	(2x3) 6	GA to review progress in review of disposal policy, in relation to disposal of DaTS equipment.
FRA ICT2	DaTS	Greg Aitken	Technical debt (reliant on old systems, not updated etc)	Supporting the projects to replace technical debt i.e. NMS, PPFT, Rostering, etc. The legacy systems associated with these projects increase access and security risk.	31/03/2026	(4x5) 20	Additional risk spotlights to be provided to SLT and ARAC in relation to cyber risk and moniotring of any additional risks resulting from project delays. Continued provision of cyber action plan monitoring reports and training completion rates to Executive Boards.
FRA ICT3	DaTS	Greg Aitken	Lack of Contract Management	All DaTS staff to be mandated to complete the Gifts, Hospitality and Interests (GHI) LCMS module. All relevant ICT staff to complete Contract Management training.	31/03/2026	(3x3) 9	Session booked for 20th November for presentation on Gifts, Hospitality and Interests by Compliance Officer. Management Team continue to monitor completion rates through Workforce Pro monitoring report.
FRA ICT4	DaTS	Greg Aitken	Impact of DaTS restructure may result in culture changes impacting joiners, leavers, movers, etc	Implementation and impact of restructure and subsequent recruitment to be closely managed by DaTS Senior Managers	31/03/2026	(1x2) 2	Recruitment for remaining 13 posts to be discussed at SLT following recent amendment to recruitment processes for 25/26.
FRA ICT5	DaTS	Greg Aitken	An employee will claim expenses they are not entitled to via ESS	All DaTS staff with line management responsibility to be provided with a finance awareness session via ESS user guidance. Policy will be reinforced to ensure that only claims that are valid are processed	31/03/2026	(1x2) 2	Ongoing monitoring of completion rates for LCMS fraud module with discussions held within management team to identify and discuss training requirement with those still to complete..
FRA PPL5	People	Lyndsey Gaja	Potential collusion with suppliers	Completion and monitoring of GHI LCMS module requirement. Ensuring appropriate engagement with Procurement	31/03/2026	(2x2) 4	DJ provided a Workforce Pro report identifying those members of staff still to complete GHI modules. Hazel Buttery to discuss GHI presentation to Team(s) in November 2025. LG to discuss with Management and request remaining staff to complete modules as soon as possible.
FRA PPL6	People	Lyndsey Gaja	Declaration of a gift, hospitality or interest	Discuss at DMT - reminder of Policy, engagement & communications	31/03/2026	(2x3) 6	DJ provided a Workforce Pro report identifying those members of staff still to complete GHI module, which incorporates interests. LG to discuss with Management and request remaining staff to complete modules as soon as possible. Separate discussion to be held within DMT outlining service requirements in relation to declaration of interests. Discussion planned for November 2025.
FRA PPL7	People	Lyndsey Gaja	There is a risk that fraudulent activity may be unidentified due to a lack of awareness within Teams.	Engagement by line Managers, ensuring fraud awareness training is completed.	31/03/2026	(2x3) 6	DJ provided a Workforce Pro report identifying current completion rates for the madatory Fraud LCMS package. DMT discussion to encourage increased completion rates.
FRA GOV1	Governance, Strategy & Performance	Richard Whetton	Collusion & potential fraudulent activity (aligned to GHI)	LCMS package ensure staff complete - mandatory	31/03/2026	(2x3) 6	Management team have been requested to remind all staff to complete LCMS package as per monitoring report. Hazel Buttery to discuss GHI session with Management Team for Q3.
FRA GOV2	Governance, Strategy & Performance	Richard Whetton	Individuals knowingly inputting or using false or inaccurate data into SFRS systems in order to achieve a specific outcome	SFRS to introduce and implement data standards	31/03/2026	(3x4) 12	Data governance work is ongoing, and this is highlighted as a priority within the draft Digital, Data and Technology strategy. Management team have been requested to remind all staff to complete GDPR training.
FRA GOV3	Governance, Strategy & Performance	Richard Whetton	Expenses being claimed	All staff reminded of and confirm compliance with policy and procedure for the claiming of expenses	31/03/2026	(2x4) 8	Management team have been requested to remind all staff to be aware and adhere to expenses policy.

FRA PFOL1	Portfolio	Curtis Montgomery	An employee will claim expenses that they are not entitled to either through fraud or error	On-going monitoring and compliance with SFRS policies and procedures. Re-iterate process and policy at team meetings at least annually.	31/03/2026	(2x4) 8	DJ provided a Workforce Pro report outlining completion of GHI and Fraud mandatory LCMS modules. CM to contact staff still to complete. CM confirmed that he receives and scrutinises reports on expenses and undertakes engagement as required.
FRA PFOL2	Portfolio	Curtis Montgomery	TOIL claims and Leave	Regular audit and review by line managers is carried out and all TOIL claims are checked for accuracy. Leave should be planned and taken where possible. We will support the development of a system to officially capture TOIL and also support the development of a suitable and sufficient policy and standardisation across the country. Review and adherence to the new guidelines about to be published by the People team.	31/03/2026	(2x3) 6	Discussion held within Functional management team to ensure accuracy of any claims. Review of flexi spreadsheets for assurance purposes.
FRA PFOL3	Portfolio	Curtis Montgomery	A member of staff accesses systems / data for which they do not have authorisation and uses information for personal gain	Continual review of existing controls following incidents or following internal or external audit recommendations. Use appropriate authentication and security with existing systems.	31/03/2026	(2x3) 6	Management of system access restricted only to where necessary and reviews undertaken as required. Ongoing engagement undertaken within Teams to raise awareness of potential risks.
FRA PFOL4	Portfolio	Curtis Montgomery	Hotel Accommodation is booked for staff members private use	Continual review of existing controls following incidents or following internal or external audit recommendations. Ensure appropriate use of hotels and accommodation for work purposes.	31/03/2026	(2x1) 2	Control maintained over any requirement for travel or hotel accommodation and engagement with staff to ensure only necessaery journeys undertaken and are aligned to Service policy requirements.
FRA PFOL5	Portfolio	Curtis Montgomery	Declaration of a gift, hospitality or interest	Raising awareness of how hospitality and/or gifts being provided by suppliers during programmes/major projects can be used to influence management decisions. Sometimes this can be a deliberate attempt to manipulate decision makers or to use association with SFRS for commercial gain. Ensure all gifts are declared for logging in the register.	31/03/2026	(2x3) 6	DJ provided a Workforce Pro report outlining completion of GHI LCMS modules. Hazel Buttery attending November management team to highlight GHI requirements.
FRA OPS1	OPS	Garry MacKay	An employee will claim expenses they are not entitled to via ESS	Station Commander and Level 7 and above have been provided with a finance awareness session via ESS user guidance. Policy has been reinforced to ensure that only claims that are valid are processed	31/03/2026	(1x2) 2	Completion of mandatory Fraud LCMS module and discussion at FMT. Ensuring expenses are claimed in line with Service policy and discussion held with Managers to ensure awareness is maintained. Review of Fraud risk and associated actions as standing agenda item at DMT.
FRA OPS2	OPS	Garry MacKay	Purchase cards are misused for non SFRS purposes	Regular review of purchase card expenditure and verification of any anomalies	31/03/2026	(2x3) 6	Discussions held at FMT to raise awareness and moitoring of P-Card use.
FRA OPS3	OPS	Garry MacKay	Return of ICT equipment	Managers are briefed/supervised to ensure exit interviews and transfer process management is supportive achieving this outcome	31/03/2026	(2x3) 6	Monitoring and use of leavers exit form with discussions held at FMT to raise awareness
FRA OPS4	OPS	Garry MacKay	Return of Uniform/PPE	Managers are briefed/supervised to ensure exit interviews and transfer process management is supportive achieving this outcome	31/03/2026	(2x3) 6	Monitoring and use of leavers exit form with discussions held at FMT to raise awareness
FRA OPS5	OPS	Garry MacKay	Misuse of data	Management Team ensure that this area of compliance is discussed in briefings, appraisals and schemes of work	31/03/2026	(2x3) 6	GDPR training modules to be completed and monitored by FMT.
FRA OPS6	OPS	Garry MacKay	FRAUD & LCMS modules - adhering to policies	Compliance audited via periodic reports	31/03/2026	(2x3) 6	Completion and monitoring of mandatory Fraud module to be doscussed at FMT.
FRA OPS7	OPS	Garry MacKay	Collusion with suppliers	Management Team ensure that this area of compliance is discussed in briefings, appraisals and schemes of work.	31/03/2026	(2x3) 6	Monitoring of and completion of mandatory Gifts, Hospitality and Interests module. Hazel Buttery to be invited to FMT to provide overview of GHI process.
FRA FCS1	Finance & Procurement	Lynne McGeough	Personal information (bank details, next of kin, etc) is used by an employee to instigate a fraud or sell information to a fraudster	Quarterly review of progress of LCMS (GHI/Fraud) modules completion rates. Line managers should also monitor employees with access to personal information for any signs of stress, or financial concerns.	31/03/2026	(3x3) 9	Details of all staff still to complete training modules provided to Section managers for review and discussion with Teams. HoF to discuss at forthcoming DMT to identify completion progress.
FRA FCS2	Finance & Procurement	Lynne McGeough	Risk with new staff, their awareness of systems of control and accesses	Review process for bank access and segregation of duties, limitation of accesses	31/03/2026	(3x3) 9	Progress on mandatory module completion progressing with monitoring at next DMt, which will also consider wider Health and Safety Training.
FRA FCS3	Finance & Procurement	Lynne McGeough	Suitable segregation of duties in place for CHAPS payments, supplier change process and Bank access	Correct authoriser accesses issued	31/03/2026	(3x3) 9	Discussion to be held at management team identifying an additional controls required associated with minimising the risk of fraud.
FRA FCS4	Finance & Procurement	Lynne McGeough	Expenses being claimed beyond actual expenditure incurred	Receipts to be uploaded along with expenses claims by staff. Ensure awareness & engagement with staff	31/03/2026	(1x2) 2	Monitoring of expenditure incurred by F&P to be brought to DMT. Verification Team issued communication identifying from December 2025 ESS with require receipts to be attached before mileage claim accepted (system automated process).

FRA PPP1	PP&P	Kenny Barbour	An employee accessing personal data/organisational data via electronic recording systems and using information for personal gain	(i) Reminder to personnel of code of conduct and anti fraud policies and procedures.(ii) Account Isolation at onset of investigation and on immediate notification of leaving service	31/03/2026	(1x3) 3	Managers to identify relevant monitoring reports through workforce Pro to review completion of mandatory training modules in relation to Fraud, GDPR, providing updates to Head of Function. Continued engagement through management teams in relation to data access.
FRA PPP2	PP&P	Kenny Barbour	Failure to manage the Return of Uniform/PPE procedures appropriately could lead to the illegitimate use of identifiable SFRS PPE/Uniform for fraudulent purposes such as accessing premises. Impact on reputation and members of the public	Adherance to policy: Completion of leavers form timeously & accurately	31/03/2026	(2x3) 6	Recent Service communication issued regarding requirements for all PPE, equipment to be returned. Discussions at management team to ensure engagemnet and awareness of requirement and where a member of staff does leave the Leavers Checklist will be completed and records maintained.
FRA PPP3	PP&P	Kenny Barbour	Employee will use PCard inappropriately, claim overtime not incurred or claim expenses not entitled to	Reminder to personnel of code of conduct and anti fraud policies and procedures. Regularly reinforce requirement within management team discussions for adherance to policy and regularly monitor policy compliance reports recevied.	31/03/2026	(2x3) 6	Managers to review completion of mandatory training modules in relation to Fraud - discussion at management team to raise awarenss and ownership within teams in relation to expenses claims and review monitoring reports recevied.
FRA PPP4	PP&P	Kenny Barbour	Awareness, declaring & recording of Gifts, Hospitality & Interests	Completion by all staff of LCMS module for GHI	31/03/2026	(2x3) 6	GHI presentaiton to be provided to all three functions with initial session now held and others programmed within future management meetings.
FRA SDE1	Service Delivery Area East	Andrew Girrity	An On Call employee claims for an activity or event that they did not attend	Reviewed quarterly at CIF and through CID team	31/03/2026	(3x2) 6	Station audits and enhanced station audit reports provides to management team for review. Pro-active engagement by Station Commanders to ensure processes completed. Group Commander review quality of returns as part of developmental roles. Review of LCMS fraud completion rates to be completed and rpeorted in January 2026.
FRA SDE2	Service Delivery Area East	Andrew Girrity	An employee will claim expenses that they are not entitled to either through fraud or error	Reviewed quarterly at CIF and through CID team	31/03/2026	(3x2) 6	Formal discussions held at senior management team with any exception reports recevied investigated as required.
FRA SDE3	Service Delivery Area East	Andrew Girrity	Purchase cards are misused for non SFRS purposes	Reviewed monthly at local SMT	31/03/2026	(3x2) 6	Monitoring and review of any claims through management teams to be maintained, ensuring adherence to policy. Any use continues to be authorised by appropriate managers.
FRA SDE4	Service Delivery Area East	Andrew Girrity	Additional hours are accrued in error or fraudulently	Reviewed monthly at SMT	31/03/2026	(4x2) 8	Station audits and enhanced station audit reports provides to management team for review. Pro-active engagement by Station Commanders to ensure processes completed. Group Commander review quality of returns as part of developmental roles. Review of LCMS fraud completion rates to be completed and rpeorted in January 2026.
FRA SDE5	Service Delivery Area East	Andrew Girrity	Employees access/misuse/share data with the intention of fraud	Reviewed quarterly at CIF and through CID team	31/03/2026	(2x4) 8	HoF continues to review completion rates for mandatory LCMS modules including Fraud, GHI and Professional Behaviours. Ongoing engagemnet undertaken to raise awarness within management meetings for communication back to staff. Cyber training continues to be completed and monitored.
FRA SDE6	Service Delivery Area East	Andrew Girrity	An employee misappropriates non SFRS funds (Charity fund raising, Welfare)	Reviwed and audited through Station Audit process and through CID team	31/03/2026	(2x4) 8	Management Teams continue to engage on service policies and procedures to ensure awareness of and engagement with staff. Christmas activities to be monitored to ensure processes are maintained.
FRA SDE7	Service Delivery Area East	Andrew Girrity	Loss of & return of PPE & equipment that leads to misapproriate use	Reviewed monthly at local SMT	31/03/2026	(2x4) 8	Following recent corporate communication on requirement for all PPE and equipmet to be returned, management team reminded to maintain monitoring and use of PDR Pro to record all returns.
FRA SA1	Safety & Assurance	Jim Holden	An employee will claim expenses they are not entitled to	Personnel to complete SFRS Fraud Awareness within the LCMS. Managers check expenses prior to approval.	31/03/2026	(1x2) 2	Initial Workforce Pro report provided by DJ to allow JH to identify remaining staff to complete LCMS Fraud training. JH identified some uniform staff missing and DJ awaiting staff structure to identify remaining staff. All managers are able to identify training position for Teams and to review those outstanding.

FRA SA2	Safety & Assurance	Jim Holden	An employee using P-Card for inappropriate purpose	Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module. HoF reviews all P-Card usage associated with SA budget.	31/03/2026	(1x2) 2	Initial Workforce Pro report provided by DJ to allow JH to identify remaining staff to complete LCMS Fraud training. JH identified some uniform staff missing and DJ awaiting staff structure to identify remaining staff. All managers are able to identify training position for Teams and to review those outstanding. JH to review uptake for Professional Behaviours Module and request remaining staff to complete. Ongoing monitoring of P-Card use to be maintained.
FRA SA3	Safety & Assurance	Jim Holden	An employee accessing personal data from Health and Safety/Operational Assurance management system	All personal data is managed through secure systems and permissions granted based on roles within the organisation. This is monitored on an ongoing basis by trained staff. All personnel to complete GDPR LCMS Module.	31/03/2026	(2x2) 4	JH to review completion of required LCMS modules and hold discussions with management team meetgins to ensure awareness of requirements is maintained.
FRA SA4	Safety & Assurance	Jim Holden	Declaration of a gift, hospitality or interest	This is a standing agenda item on SA FMT agenda. All SA staff to complete SFRS Gifts Hospitality and Interests LCMS Module.	31/03/2026	(1x2) 2	Initial Workforce Pro report provided by DJ to allow JH to identify remaining staff to complete LCMS GHI training. JH identified some uniform staff missing and DJ awaiting staff structure to identify remaining staff. All managers are able to identify training position for Teams and to review those outstanding. JH to invite Hazel Buttery to management team meeting to discuss GHI.
FRA SA5	Safety & Assurance	Jim Holden	Falsifying statements	Policies and procedures established. LCMS Training Module available.	31/03/2026	(1x2) 2	Ongoing management team discussions to reinforce adherence to policies and procedures and to maintain awareness and understanding of process.
SDW1	Service Delivery Area West	Ian McMeekin	An On Call employee claims for an activity or event that they did not attend	Reinforce guidance and procedures, monitor use of station logs books, reinforce requirements for station audits. Completion of Fraud LCMS module.	31/03/2026	(3x4) 12	Engagement with the Corporate Board through provision of a risk spotlight highlighting potential areas of fraud within On-Call. Future discussion scheduled with the Audit and Risk Assurance Committee in January 2026. Risk spotlight shared with Area Commanders. Review of required training activity underway to ensure awareness is maintained by responsible officers. Dedicated Learning Needs Analysis being conducted for all roles involved in managing the On-Call duty system, including a focus on financial management.
SDW2	Service Delivery Area West	Ian McMeekin	An employee will claim expenses that they are not entitled to either through fraud or error	Reinforce guidance and procedures, monitor use of station logs books, reinforce requirements for station audits. Completion of Fraud LCMS module.	31/03/2026	(3x4) 12	A risk spotlight highlighting potential areas of fraud within On-Call has been presented to the Corporate Board. The spotlight has also been shared with Area Commanders. A discussion on this matter is scheduled to take place with the Audit and Risk Assurance Committee in January 2026. A revised process for recording availability and payments has been introduced. A review of required training activities is underway to ensure responsible officers maintain awareness. Greater focus and oversight will be placed on both the management of availability planning principles and the payment of claims during the rollout of the rostering project availability system. This includes supporting arrangements that focus on regularly quality-assuring station logbooks.
SDW3	Service Delivery Area West	Ian McMeekin	Purchase cards are misused for non SFRS purposes	Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module. HoF reviews all P-Card usage associated with SA budget.	31/03/2026	(2x4) 8	Greater awareness of organisational financial regulations will be incorporated into middle manager induction programmes and reinforced during regular management engagement events and team meetings.
SDW4	Service Delivery Area West	Ian McMeekin	Additional hours are accrued in error or fraudulently	There is a risk that staff provide their availability in a way that does not add value to the availability of on-call crewed appliances, while still receiving payment for the hours provided.	31/03/2026	(3x4) 12	A new rostering system is being implemented to support availability planning within community fire stations that have on-call duty crewed appliances. A revised availability planning guide will be produced to support the implementation of the updated terms and conditions and to ensure the effective and efficient rotation of staff. Training will be provided to staff in key roles within the on-call duty system, based on the outcomes of a revised on-call learning needs analysis.
SDW5	Service Delivery Area West	Ian McMeekin	Employees access/misuse/share data with the intention of fraud	Personnel to complete GDPR LCMS Module and staff engagement to raise awareness and ownership of risk.	31/03/2026	(2x4) 8	Discussions to be held within management groups to raise awareness of requirement to complete mandatory modules. Oversight through the creation of KPI's to be considered.

SDW6	Service Delivery Area West	Ian McMeekin	An employee misappropriates non SFRS funds (Charity fund raising, Welfare)	Completion of LCMS Fraud module. Engagement by managers to raise awareness and ownership of risk.	31/03/2026	(3x4) 12	Discussions held within management groups to raise awareness of the requirement to complete mandatory modules. Oversight will be strengthened through the use Key Performance Indicators (KPIs) to monitor compliance.
SDW7	Service Delivery Area West	Ian McMeekin	Loss of & return of PPE & equipment that leads to misapproriate use	Review leavers throughout year, compairing leavers forms completed against leavers. Review infromation provided to ensure fully completed and all items returned.	31/03/2026	(2x4) 8	Corporate and local communications have been issued regarding the return and monitoring of PPE and equipment. Processes are in place to track kit used during practical selection tests through the On-Call Strategic Co-ordinating Group. Additionally, procedures have been developed to monitor the use of PPE for PREP and Practical Selection Tests at local levels across the organisation.
SDW8	Service Delivery Area West	Ian McMeekin	There is a potential risk associated with the unintentionally mis-management of money raised for charities and good causes within community fire stations throughout the year, which could place both the organisation and the charities at risk.	Ensure organsational policies and procedures established, in relation to fraud, are understood and adhered to by staff.	31/03/2026	(3x4) 12	Additional guidance will be issued at specific periods of the year when charitable fundraising activities typically increase. Fundraising training will be provided to ensure the adoption of organisational procedures that both support these activities and maintain organisational compliance.

Risk Matrix						
Probability	Almost Certain (5)	5	10	15	20	25
	Likely (4)	4	8	12	16	20
	Possible (3)	3	6	9	12	15
	Unlikely (2)	2	4	6	8	10
	Rare (1)	1	2	3	4	5
		Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)
		Impact				

APPENDIX B

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
14/04/2025	Mark Cleland	GC	Prevention, Protection & Preparedness		Opportunity to participate in Pro-Am at Scottish Open & a golf day in St Andrews	Hospitality	£320	Visit Scotland	Visit Scotland	Declined	
20/04/2025	Grant Gaffney	CC	Service Delivery West	Lanarkshire	Thank you card with cash delivered to station following incident	Gift	£100	Helen Buchanan	Helen Buchanan	Accepted	Donated to Fire Fighters Charity
25/04/2025	Cindy Cheong	Support Staff	Finance & Contractual Services	Property	Husband now working with Kier Construction	Interest	NA	Kier Construction	Kier Construction	Other Interests (7)	No conflict identified in relation to the employee's position. Kier construction is not currently used and is an Inactive supplier on the supplier database
10/05/2025	Chris Kerr	WC	Service Delivery West	City of Glasgow	Donations to the FF Charity for Station open raffle day including a signed Rangers football shirt, ASDA camping tent, Complete Beauty By Kelly voucher.	Gift	£390	Rangers FC, ASDA stores, Complete Beauty	Rangers FC, ASDA stores, Complete Beauty	Accepted	All gifts have been handed to Lyndsay Campbell from the FF Charity
29/05/2025	Kevin Rennie	SC	Service Delivery West	Lanarkshire	Five £100 gift vouchers	Gift	£500	Cumbernauld Community Group	Cumbernauld Community Group	Declined	Gift vouchers were returned to Cumbernauld Community Group
18/06/2025	Sarah Robertson	GC	Training, Safety and Assurance		Loan of an educational trailer, free of charge for 12 months. Will be used to support animal and heavy rescue training and aid road safety, community safety engagement opportunities	Gift	£12,234	Stirling Trailer Centre	Stirling Trailer Centre	Accepted	Approval from Legal and Communications team
27/05/2025	Isla Overend	Community Safety Advocate	Service Delivery West	East Renfrewshire, Renfrewshire and Inverclyde	9 x medical grade training mannequins	Gift	£1,125	West College Scotland	West College Scotland	Declined	Advise from Equipment Manager to decline
12/06/2025	Ian McMeekin	DACO	Operations		Small silver-plated engraved quaich including personalised text	Gift	£50	East Ayrshire Community Planning Partnership	East Ayrshire Community Planning Partnership	Accepted	In recognition to the East Ayrshire Community Planning Partnership over the past 6 years, gift presented unexpectedly at last meeting due to a change in role
25/06/2025	Niall MacLennan	GC	Training, Safety and Assurance		Invitation for 5 wildfire leads to attend an event to discuss next phase of training, this involves the provision of lunch and access to some activities at the venue	Hospitality	£50 (£10x5)	Bright Spark Burning Techniques Ltd	Bright Spark Burning Techniques Ltd	Accepted	Event is part of a large events day at Glenalmond Estate
09/07/2025	Mark McLaughlin	WC	Service Delivery West	City of Glasgow	7 x childrens books donated as a raffle prize for station open day to raise funds for the Firefighters Charity	Gift	£76	Waterstones	Waterstones	Accepted	Dontation to be made to charity after open day
15/07/2025	James Ingram	WC	Training, Safety and Assurance		25 fire doors & frames to be utilised in developing training	Gift	In current state due to water ingress, scrap wood value	Ventro Group	Ventro Group	Accepted	Due to water ingress/damage doors were donated as scrap wood to SFRS for Fire Investigation purposes
15/07/2025	Paul Storrie	GC	Service Delivery West	East, North and South Ayrshire	Any FF attending the King St Fire to receive 50% off a meal over next 7 days	Gift	Unknown	Fenwick Hotel	Fenwick Hotel	Accepted	Discussions held with People Directorate regarding local offers. LSO egaged locally and no personnel identified that they took up this offer.
16/07/2025	Steven Campbell	WC	Service Delivery West	East, North and South Ayrshire	Gift voucher provided to station for use of Firefighters at The Garage leisure facility following large scale incident in Kilmarnock	Gift	£500	The Garage Leisure Entertainment Kilmarnock	The Garage Leisure Entertainment Kilmarnock	Declined	This offer was declined but thanks offered to the company.
24/07/2025	Mark McLaughlin	WC	Service Delivery West	City of Glasgow	Grocery hamper of non-perishable goods to raise funds for Firefighters Charity at Station open day	Gift	£50	Tesco	Tesco	Accepted	Dontation to be made to charity following open day
21/08/2025	Chris Casely	RFF	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	RDS member who is owner/senior partner of Vidacomm Services used for antenna services	Interest	Unknown	Vidacomm Services	Vidacomm Services	Remuneration (1)	No authority to sign or raise Purchase Orders, or influence the SFRS process. Any processing of a P.O. is entirely down to the Comms team looking at the job required, location and assessing the urgency, and processing it through their channels
26/08/2025	Sarah O`Donnell	SLT			Charity Gala concert in aid of The Scottish Fire Brigades Heritage Trust and the Soldiers Charity	Hospitality	£70	Scottish Fire Brigades Heritage Trust	Scottish Fire Brigades Heritage Trust	Accepted	Proceeds from the concert will be divided equally between The Scottish Fire Brigades Heritage Trust and the Soldiers Charity
28/08/2025	Callum Macaulay	RCC	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Director of an organisation sharing premises with SFRS	Interest	Unknown	Bernera Community Association	Bernera Community Association	Other Interests (7)	Captured via NFI
30/08/2025	Alison Duncan	RCMC	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Director of North Ronaldsay Trust who lease a building to SFRS	Interest	Unknown	North Ronaldsay Trust	North Ronaldsay Trust	House, Land, Buildings (4)	Captured via NFI

02/09/2025	Brian Rose	Support Staff	Finance & Contractual Services	Asset Management	Hospitality at the 2025 SFRS Winter Ball	Hospitality	£100	Robertson Facilities Management	Robertson Facilities Management	Accepted	RFM have taken the gold sponsorship package at the SFRS Winter Ball 2025 and extended an invite to SFRS Asset Mgt staff. Attendance will develop the relationship with the RFM Team
16/09/2025	Iain MacAulay	RFF	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Wife has an unpaid role on the board of a community association who provide services to SFRS	Interest	Unknown	Bernera Community Association	Bernera Community Association	Non Financial Interest (6)	Captured via NFI
17/09/2025	Chris Wright	WC	Service Delivery West	City of Glasgow	M&S voucher sent by post with a thank you card after a cat rescue	Gift	£100	Resident from Hazelden House, Newton Mearns		Accepted	Voucher has been forwarded to Family Support Trust
23/09/2025	Ronald Main	WC	Service Delivery West	East, North and South Ayrshire	Gifts donated as prizes for a young fire fighter trauma challenge hosted at Kilmarnock Fire Station	Gift	£100	Emergency One	Emergency One	Accepted	Note pad & pen, model fire engine, plastic drinks bottle, key chain, tartan scarf, History of Scotland book, bottle of Scottish gin
26/09/2025	Helen Galland	RFF	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Director of North Ronaldsay Trust who lease a building to SFRS	Interest	Unknown	North Ronaldsay Trust	North Ronaldsay Trust	Other Interests (7)	Captured via NFI
02/10/2025	Duncan MacAulay	Support Staff	Finance & Contractual Services	Digital and Technology Services	Chair, Founder & President of the Scotland Transplant Active Football team who are sponsored by Motorola	Interest	Unknown			Other Interests (7)	Motorola are providing support for travel costs for the Four Nations Transplant Football Championship
27/10/2025	Greg Aitken	Support Staff	Finance & Contractual Services	Digital and Technology Services	Invited to be a member of a Regional Advisory Board put together by Vodafone SLT	Interest	Unknown	Vodafone	Three	Contracts (3)	Advisory Board will discuss network infrastructure in Scotland
19/11/2025	Joseph McFadden	Support Staff	Portfolio		Brother is a manager at Version One who have previously been a supplier to SFRS	Interest	Unknown	Version One	Version One	Other Interests (7)	Brother is a Regional Director for North America sector of Version One - supplier Inactive since 2018
26/11/2025	Robbie McVey	CC	Service Delivery West	East, North and South Ayrshire	£250 cash donation for Fire Fighters Charity Drive-Thru Santa's Grotto at Kilwinning FS on 14th December	Gift	£250	Bridgend Motor Group	Bridgend Motor Group	Accepted	Used to buy Christmas lights, batteries, card, sweets, vinyl numbers, Santa beard & crisps. Receipts provided.
04/12/2025	Peter Donnelly	RWM	Service Delivery North	Western Isles, Orkney Islands and Shetland Islands	Vice Chair of North Ronaldsay Trust who lease a building to SFRS	Interest	Unknown	North Ronaldsay Trust	North Ronaldsay Trust	Other Interests (7)	
09/12/2025	Jonathan Boal	Support Staff	Safety and Assurance		Owns a Health & Safety Consultancy business	Interest	Unknown	Salus Risk Consultancy Ltd	Salus Risk Consultancy Ltd	Contracts (3)	
16/12/2025	Rhyan Thomson	WC	Service Delivery West	Dumfries & Galloway	Various donations made to Santa's Grotto Drive Through event at Dumfries FS. 11 cash donations totalling £1650, 10 bundles of selection boxes, 2 x banners, 2 x christmas trees	Gift	£4,130	26 local suppliers	26 local suppliers	Accepted	Cash received was used to buy further selection boxes & lighting for the event. All cash received & used have receipts provided. Declaration form has been received for each supplier
23/12/2025	Barry Peat	WC	Service Delivery West	Lanarkshire	£200 cash sum in an envelope posted through the front door of Bellshill Fire Station	Gift	£200	Member of the public	Member of the public	Accepted	Money transferred to The Fire Fighters Charity, evidence provided
05/01/2026	Leroy Shaw	CC	Service Delivery West	East, North and South Ayrshire	X60 Pre-store launch meal vouchers	Gift	£1,200	Nandos	Nandos	Declined	

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/06-26

Agenda Item: 11.1

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**22 JANUARY 2026**							
Report Title:	**RISK UPDATE REPORT – JANUARY 2026**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
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.
2	**Background**
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 Audit and Risk Assurance Committee (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.
3	**Main Report/Detail**
3.1	**Risk Overview**
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 and review.
3.1.2	Appendix A provides details of all risks above the risk rating of 15, as previously agreed by the Service, with Appendix B providing a summary of risks falling below 15 together with details on the position of control actions.
3.2	**Alignment to Strategic Outcomes**
3.2.1	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:

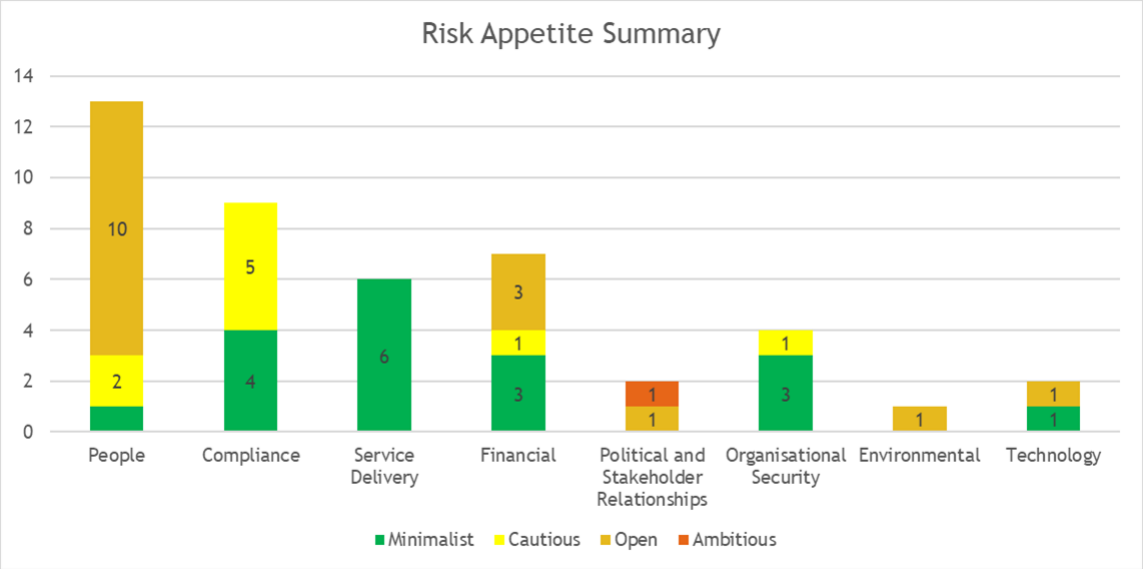
Strategic Outcomes		Directorate Risks				Total
		VH	H	M	L	
Outcome 1	Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.	3	2			5
Outcome 2	Communities are safer and more resilient as we respond effectively to changing risks.	5	3	1		9
Outcome 3	We 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	7	4	4		15
Outcome 6	The experience of those who work for SFRS improves as we are the best employer we can be.	5	5	2		12
Outcome 7	Community safety and wellbeing improves as we work effectively with our partners			1		1
		20	15	9		44

3.2.2 All risks will be realigned to the new 2025-2028 Strategic Plan with work programmed through the Business Intelligence Team.

3.3 **Risk Appetite**

3.3.1 Following agreement of the Services risk appetite statements an alignment to current Directorate risks was undertaken. The tables below provide information on each of the stated risk appetite definitions and a summary of risk alignment to stated risk appetite:

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



3.3.2 The table below provides a breakdown of information in relation to the alignment between risk appetite and risks rated 15 or over:

Risk Appetite	Risk ID	Governance Alignment	Risk Name	Risk Rating	Target Risk	RR Above or Within RA
Technology (Open)	FCS019	SDC (SDB)	Critical service and system failure	20	12	Above
Service Delivery (Minimalist)	PPP008	SDC (SDB)	Disruption and National Event Team	16	4	Above
Service Delivery (Minimalist)	SD001	SDC (SDB)	Command and Control Mobilising Systems	15	10	Above
Service Delivery (Minimalist)	OD001	SDC (SDB)	Operations Control Staffing	15	6	Above
People (Open)	POD020	PC (CB)	People Capacity & Wellbeing	16	4	Above
People (Open)	FCS022	PC (CB)	Recruitment & Retention	16	12	Above
People (Open)	POD025	PC (CB)	Suport Staff Pay & Reward Framework	16	4	Above
People (Open)	PPP005	SDC (SDB)	Trained, skilled staff and legal/regulatory compliance	16	4	Above
People (Minimalist)	SPPC017	PC (CB)	Resourcing Levels	16	9	Above
People (Cautious)	POD026	PC (CB)	Remedial Pensions Exercises	16	4	Above
Organisational Security (Minimalist)	SDD007	ARAC (CB)	Cyber Security	20	12	Above
Organisational Security (Minimalist)	PPP009	SDC (SDB)	HFSV Partner Application	16	4	Above
Organisational Security (Minimalist)	FCS017	ARAC (CB)	Planning for and minimising Cyber disruption	15	10	Above
Financial (Open)	TSA019	PC (TSAB)	Training Facilities	16	8	Above
Financial (Minimalist)	POD024	PC (CB)	Misalignment of Learning & Development Investment with Strategic Priorities	20	2	Above
Financial (Minimalist)	FCS005	ARAC (CB)	Core Funding	16	8	Above
Compliance (Minimalist)	TSA018	PC (TSAB)	Training Capacity	16	6	Above
Compliance (Cautious)	SPPC004	ARAC (CB)	Information Governance Legislation	20	8	Above
Compliance (Cautious)	POD027	PC (CB)	Reporting Systems	15	4	Above
Compliance (Cautious)	SPPC001	SDC (SDB)	Service Performance Management	15	5	Above

3.3.3 The table below provides a breakdown of information in relation to the alignment between risk appetite and risks rated below 15:

Risk Appetite	Risk ID	Governance Alignment	Risk Name	Risk Rating	Target Risk	RR Above or Within RA
Compliance (Cautious)	SPPC003	ARAC (CB)	Statutory Framework	8	8	Within
Compliance (Cautious)	POD018	PC (CB)	Personal Record Files	6	4	Within
Compliance (Minimalist)	PPP007	SDC (SDB)	Business Continuity Management System (BCMS)	12	4	Above
Compliance (Minimalist)	TSA014	PC (TSAB)	Health and Safety Legal Compliance	12	4	Above
Compliance (Minimalist)	SPPC019	ARAC (CB)	Statutory Framework	9	6	Above
Environmental (Open)	FCS008	ARAC (SDB)	Environmental Management	12	8	Within
Financial (Cautious)	FCS023	ARAC (CB)	New Finance System	12	9	Above
Financial (Minimalist)	FCS011	ARAC (CB)	Fraud Detection	12	9	Above
Financial (Open)	FCS020	ARAC (CB)	Best Value	12	8	Within
Financial (Open)	FCS021	ARAC (SDB)	Investment Backlog	12	8	Within
Organisational Security (Cautious)	SPPC018	ARAC (CB)	Organisational Security	10	5	Above
People (Cautious)	POD022	PC (CB)	Employee Relations Case Management	12	4	Above
People (Open)	FCS024	ARAC (SDB)	Capital Programme	12	4	Within
People (Open)	POD023	PC (CB)	People (Organisational Change) Framework	12	4	Within
People (Open)	FCS015	ARAC (SDB)	Staffing Issues	12	8	Within
People (Open)	PPP004	SDC (SDB)	Trained, skilled staff and legal/regulatory compliance	12	4	Within
People (Open)	FCS025	PC (CB)	Training for support staff	12	4	Within
People (Open)	FCS018	PC (CB)	Recruitment and Retention	9	6	Below
Political and Stakeholder Relationships (Ambitious)	SPPC015	ARAC (CB)	Consultation and Engagement	9	6	Below
Political and Stakeholder Relationships (Open)	SPPC013	ARAC (CB)	Partnership Working	8	8	Below
Service Delivery (Minimalist)	SD006	PC (CB)	Statutory Duties	12	8	Above
Service Delivery (Minimalist)	POD016	PC (CB)	Development to Competent Policy Arrangements	9	4	Above
Service Delivery (Minimalist)	SD003	SDC (SDB)	Operational Availability Systems	9	6	Above
Technology (Minimalist)	SPPC016	SDC (SDB)	IRS FARDAP	5	5	Above

3.3.4 Whilst risks rated 15 or above fall above our stated appetites, the alignment between risks rated below 15 and risk appetite shows a closer relationship, with 12 risks currently sitting within or below the stated appetite.

3.4 **Risk Spotlights**

3.4.1 All Committee's and Executive Boards will consider risks for future risk spotlights and following these discussions, identify whether required levels of assurance on progress have been provided.

3.4.2 In alignment to these spotlights, SLT will now identify a programme of Directorate risk register reviews, allowing scrutiny of all registers and associated control actions over the financial year. This additional oversight will allow discussion on new areas of risk that could impact the Service or consideration of areas not currently reported.

3.5 **Significant Directorate Risks**

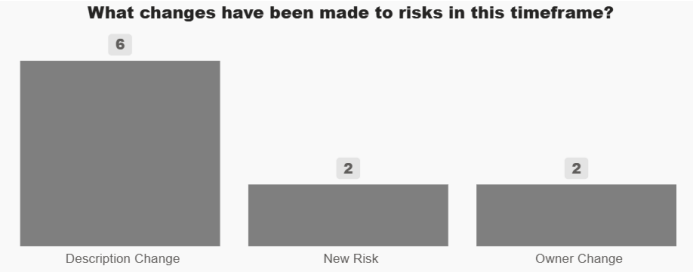
3.5.1 In relation to the current period Directorates reviewed their registers identifying 44 Directorate risks of which 20 are rated at 15 or above and coloured red within the table.

What is the current status of each risk?						
		Impact				
		Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)
Probability	Rare (1)					1
	Unlikely (2)			1	2	1
	Possilble (3)			5	10	3
	Likely (4)			4	11	2
	Almost Certain (5)			2	2	

3.5.2 Appendix A to the report provides information on all risks rated 15 or above. There are 4 risks identified with a rating of 20 within Directorate registers:

Risk Ref	Risk Description
FCS019	There is a risk that many of our critical services and systems, which support Operations Control team functions, could fail and be unrecoverable.
SDD007	There is a risk of SFRS being unable to maintain adequate levels of Cyber Security to avoid any breach.
SPPC004	There is a risk that the service fails to comply with information governance legislation
POD024	There is a risk that the organisation's Learning and Development (L&D) budget is predominantly allocated to compliance and regulatory training

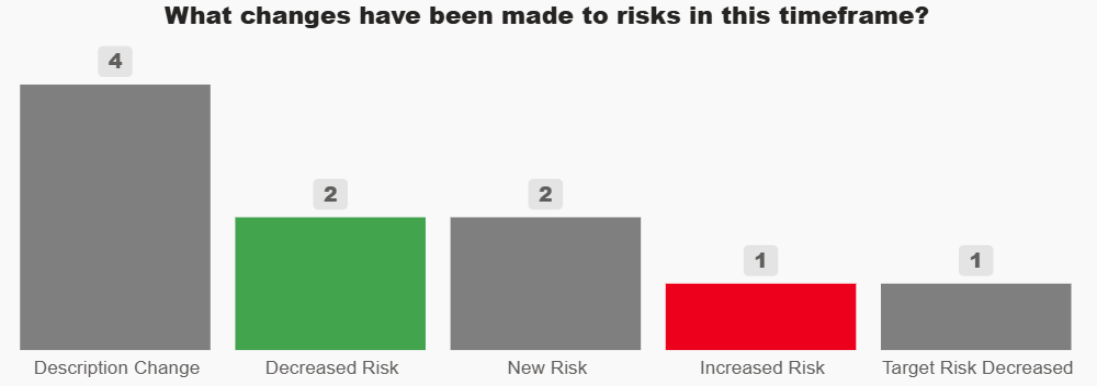
3.5.3 Following review, the following changes have been made in relation to risks over the last 3 months rated 15 or above:



3.5.4 In relation to the new, increased or decreased risks identified these relate to:

Risk Ref	Risk Description
New Risks	
SPPC017	There is a risk where current resourcing falls below required levels to meet demand. This is due to current sickness absence, vacancy management and increased demands placed upon the Function. This has resulted in delays to work being completed, additional pressures placed upon other members of the Team and a reduction in the quality of work able to be provided.
POD027	There is a risk that SFRS is unable to evidence effective process controls and / or unable to provide the full range of required people reporting due to system limitations and a high reliance on manual / off-system working, resulting in a reduced team capacity for strategic priority work, poor employee experience, a negative impact on the ability to make evidence based decisions, increased errors and non-compliances.

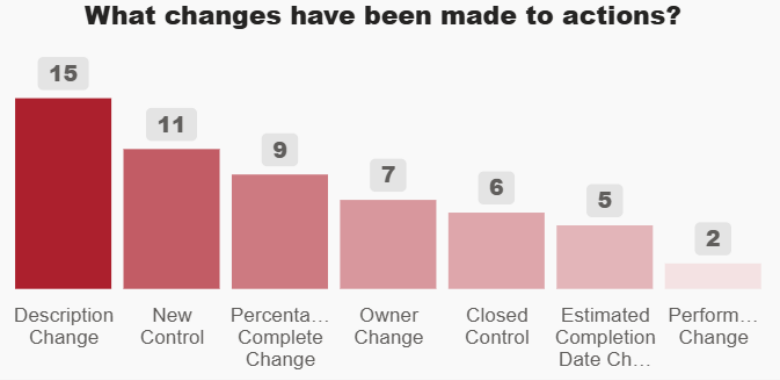
3.5.5 In relation to risks falling below a rating of 15 the following changes have been identified:



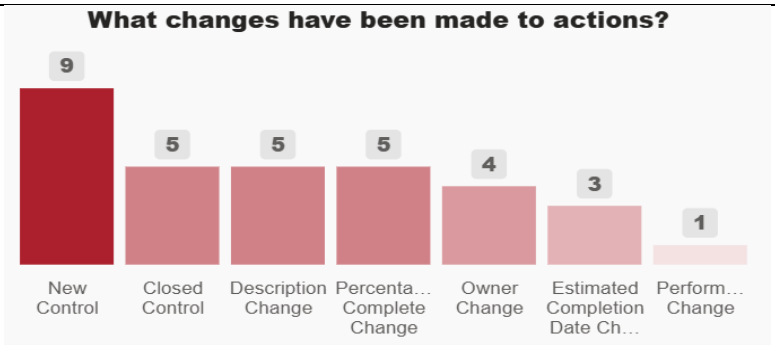
Risk Ref	Risk Description
New Risks	
SPPC018	There is a risk where SFRS fails to coordinate organisational security effectively resulting in increased vulnerability to SFRS premises and personnel
SPPC019	There is a risk that SFRS is unable to comply with timescales for lodging information requests served on SFRS via court orders and to meet demands for witness citations due to lack of resources.
Increased Risk	
SPPC015	There is a risk that the services consultation and engagement processes do not adequately capture stakeholder feedback because of a lack of consistency across the organisation resulting in a loss of workforce, stakeholder and public confidence. Risk Rating increased from 6 to 9 due to a probability increase. Additional work required to ensure all elements of feedback is properly considered. Staff absence and request for external assurance has delayed current processes.
Decreased Risk	
SPPC016	There is a risk where SFRS fails to ensure that SFRS are familiar and able to use Fire and Rescue Data and Analytical Platform (FARDAP) resulting in a loss of data and reporting, leading to increased costs and reputational damage. Risk rating decreased from 15 to 5 due to a probability decrease. FaRDaP has successfully launch but there still remains a risk as the new system beds in and changes are addressed.
PPP007	There is a risk where the Service fails to have in place a business continuity management system, minimising the risk of disruption during or after an event. This could be due to not having in place fully tested and maintained business continuity plans, which could result in unplanned disruption or a failure to effectively recover from an event. Risk Rating has decreased from 20 to 12 due to a probability decrease. The risk rating has changed due to the Preparedness Function having manual arrangements in place for the monitoring of BCP's and plans in place for Service Directorates.

3.6 **Control Actions**

3.6.1 Following review, the following changes have been made to control actions rated 15 or above:



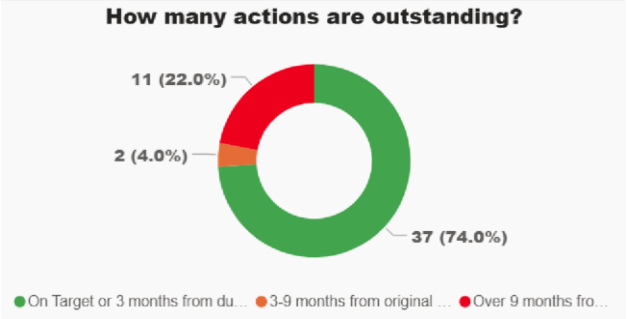
3.6.2 In relation to risks falling below a rating of 15 the following changes have been made to control actions:



3.6.3 Without 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

3.6.4 In relation to risks rated 15 or above, Appendix A identifies the 11 control actions now over 9 months from their original due date:



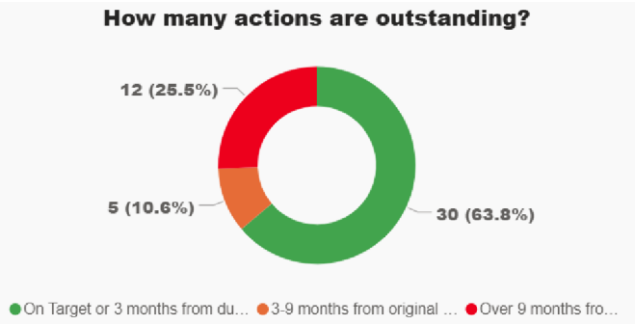
3.6.5 Control actions in relation to FCS005 and TSA018 have been completed and will be closed once evidence of completion is received:

Risk ID	Controls Actions –	Original Due Date	Est' Completion Date	Comment
TSA018	Introduce supplementary Structural Firefighting PPE solutions in collaboration with Asset Management across the Training Function.	31/03/24	31/07/25	TSA PPE roll out is now live in all 3 TSA venues, Newbridge, Portlethen and NTC. Training regarding the management of the reserve PPE has been provided to TSA instructors. This action is now complete and is proposed to be closed.
TSA018	Review of Driver Training instructor / examiner staff retention.	31/03/25	31/09/25	The Market Rate Allowance meeting was held During the meeting proposal to reduce the allowance and extend it through to April 2026 was approved. Contract variations have now been issued to all instructors and candidates, reflecting their updated grades. Action proposed to close
FCS005	Develop a 3-year medium term financial plan, taking account of the developing strategic service review programme.	31/05/25	31/05/25	Report provided to the Strategic Planning Change Committee on 6th November presenting the medium-term financial plan for scrutiny. Further engagement with SLT required, to allow implementation of plan, pending SG budget proposals in January 2026.

3.6.6 A further 6 actions, 9 months or more from their original due date, are due to be completed before end March 2026.

Risk ID	Controls Actions–	Original Due Date	Est' Completion Date	Comment
SPPC004	Undertake review within SFRS to ascertain policy compliance	01/04/25	31/08/25	Work delayed due to lack of staff availability. Considered as part of review of Corporate Services.
PPP005	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.	31/03/25	31/03/26	UK Wide scoping work and engagement continues to determine available courses for Fire Engineers. Ongoing work with Edinburgh University and NFCC to consider Scottish Degree and Masters level options. This will take some time to develop. 4 SFRS delegates are on an FE degree course on year 1 at UCLan. Business Case developed to secure funding for a further 2 delegates to attend the FE degree in 2026. Retirement profile alongside achievement timescales considered to secure competency within the Function.
PPP005	Form contingency options to mitigate any Service failures to deliver Fire Engineering services through existing staff. Option to be progressed through governance for decision.	31/03/25	31/03/26	SFRS may have to consider an external contractor with careful contract considerations in absence of appropriately skilled staff. Alternative option would require employment at market value rates approximately 3 times the current contractual pay grade. Business Case prepared for consideration at CPIG/SLT to support additional development post within Fire Engineering.
TSA019	Review the suitability of Dundee Airport site (course delivery and welfare facilities).	30/06/24	31/03/26	The estimated completion timeline for the planned adaptations at the Dundee Airport CFBT site, including the covered disrobe area, changing facility, and externals ink, remains the end of Q3. In addition to the approved programme of works, active consideration is being given to the inclusion of a dedicated handwashing station to ensure the site meets health and safety regulations and hygiene standards. Based on prior discussions and the proposal presented at the October DMT, the estimated cost for the solution is between £5,000 and £10,000.
OD001	Develop and implement an active recruitment strategy	01/08/24	31/01/26	Following discussion with Workforce Planning / Resourcing Team, OC Recruitment Campaign has been brought forward from January 2026 to start on 18th November 2025 (Social Media Launch), with applications live on 25th November, closing date 10th December 2025. Following completion of campaign, Firefighter Control Foundation Programme will commence on Monday 16th March 2026.
OD001	Explore targeted development of OC Management (Supervisory to Strategic level).	31/03/25	31/03/26	We are working with Business Partners to explore delivery methods which take cognisance of the concurrent workstreams and capacity pressures. This includes discussion around bitesize sessions which can be recorded and supported with good practice.

3.6.7 In relation to risks falling below a rating of 15, there are 12 control actions over 9 months from original due date:



3.6.8 The table below identifies 6 control actions over 9 months from their original due dates that are now closed and will be removed from future reports once evidence of completion is received:

Risk ID	Action Description	Action Due	Est. Date	Action Comment
FCS008	Develop Business Case for increased staff resources within the Environment and Carbon Reduction Team.	31/08/2024	31/08/2025	New member now in post with action to be closed following provision of evidence.
FCD011	Review Anti-Fraud and Corruption Policy	31/10/2024	31/08/2025	Board approval provided in December 2025 for new policy documentation.
FCS020	Develop a 3-year medium term financial plan, taking account of the developing strategic service review programme. (closed subject to evidence)	31/03/2025	31/08/2025	Pending the outcome of PPFT discovery phase additional certainty on aligned future system support will be identified. Interim measures are in place to ensure collaboration between Teams continues as processes are developed. This links to spend and saving initiatives for PPFT.
POD018	Undertake exercise to determine and confirm that we hold Paper PRFs for all those identified at Line 2 (i.e. - those who are Pre-SFRS and should have a Paper PRF). This will involve physical check by Business	31/12/2024	30/09/2025	Work has progressed well with this action now complete. Work will now commence on data cleansing, weeding and digitising contents of Paper PRFs and destroy/electronically file as appropriate.

	Admin/People Advisors/People Services. (closed subject to evidence)			
POD018	Prepare governance paper and seek decision on SFRS position regarding continuation of paper based PRFs to inform future approach. (closed subject to evidence)	31/10/2024	30/06/2025	Decision to remove Paper PRFs has already been made. Interim decision on temporary measure (EPRFs on SharePoint) already made. Final decision has been made to remain utilising SharePoint whilst awaiting PPFT solution. Once holdings are confirmed and we have Data Cleansed and Digitised - we will have a better understanding of burden/strain on SharePoint. That, and how many Paper PRFs we are missing will start to inform any Corporate Governance Paper and proposals/solutions.
SPPC013	Develop and support a framework within local partnership reporting.	31/03/2025	31/12/2025	Actioned closed and new control actions created to allow a broad range of evidence.

3.6.9 A further 4 actions, overdue by 9 months or more, are due to be completed by the end of March 2026:

Risk ID	Action Description	Action Due	Est. Date	Action Comment
FCS020	Improve alignment of financial, performance and risk reporting	30/09/2024	31/12/2025	Pending the outcome of PPFT discovery phase additional certainty on aligned future system support will be identified. Interim measures are in place to ensure collaboration between Teams continues as processes are developed. This links to spend and saving initiatives for PPFT.
POD016	Current policy to be renewed and developed to ensure clarity and understanding of the MA/SVQ processes.	31/03/2025	31/03/2026	Improvements to processes, training and induction has taken place to ensure that managers and new apprentices have clarity on the MA/SVQ process and recent HMIE inspections have recognised this. Development sessions take place regularly to continue this update . Current policy review has commenced and an early draft provided for internal review prior to formal consultation.
PPP004	Prioritise Fire Safety Enforcement workload to obtain additional resource and engage with People and Work Force Planning to ensure key skills considered when allocating posts and skills into new roles.	31/03/2025	31/03/2026	SFRS may have to consider an external contractor with careful contract considerations in absence of appropriately skilled staff. Alternative option would require employment at market value rates approximately 3 times the current contractual pay grade.
PPP004	Delivery of a DaTS solution to ensure SFRS are able to sufficiently and accurately record and report on FSE activity, enabling compliance with legislation.	31/03/2025	31/03/2026	Issues with DaTS capacity means any work to update / replace PPED will not commence until sufficient support available. Limited support provided to maintain stability of current system. No report replacement for QlikView. DaTS currently looking to add to a future project plan.

4 Recommendation

4.1 The Audit and Risk Assurance Committee is asked to scrutinise the information presented within the report.

5 Key Strategic Implications

5.1 **Risk Appetite and Alignment to Risk Registers**

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 report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control, where the Service has a **Cautious** appetite.

5.2 **Financial**

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 **Environmental & Sustainability**

5.3.1 Any implications arising from the report will be managed by the relevant Directorate.

5.4 **Workforce**

5.4.1 Any implications arising from the report will be managed by the relevant Directorate.

5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.	
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.	
5.7 5.7.1	**Training** Any implications arising from the report will be managed by the relevant Directorate.	
5.8 5.8.1	**Timing** The report is provided to the Audit and Risk Assurance Committee on a quarterly basis.	
5.9 5.9.1	**Performance** The risk report is used to ensure risks are identified and suitably managed by relevant Directorates.	
5.10 5.10.1	**Communications & Engagement** Any implications arising from the report will be managed by the relevant Directorate.	
5.11 5.11.1	**Legal** Any implications arising from the report will be managed by the relevant Directorate.	
5.12 5.12.1	**Information Governance** 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	**Equalities** 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	**Service Delivery** Any implications arising from the report will be managed by the relevant Directorate.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Deborah Stanfield, Director of Finance and Contractual Services
7.2	**Level of Assurance:** **(Mark as appropriate)**	~~Substantial~~/**Reasonable**/~~Limited/Insufficient~~ There is room for improvement in the identification of the right risks, controls and the completion of mitigating actions within identified timescales.
7.2	**Rationale:**	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.
8	**Appendices/Further Reading**	
8.1 8.2	Appendix A – Significant Risks – January 2026 Appendix B – Other Risk Summary – January 2026	

Prepared by:	David Johnston, Risk and Audit Manager
Sponsored by:	Deborah Stanfield, Director of Finance and Contractual Services
Presented by:	David Johnston, Risk and Audit Manager

Links to Strategy and Corporate Values		
The Risk Management Framework forms part of the Services Governance arrangements and contributes to the Services 2025-2028 Strategy in relation to the following outcomes: • Our organisational performance, productivity and resilience continually improves, delivered through organisational risk, security and resilience activities. • We are more innovative and achieve sustained investment in our technology, equipment, estate and fleet, making us more effective and efficient, delivered through more efficient and effective corporate business processes.		
Governance Route for Report	**Meeting Date**	**Report Classification/ Comments**
Audit and Risk Assurance Committee	*22 January 2026*	*For Scrutiny*

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 or 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 (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Delivery of Phase 1 of Cyber Security Action Plan	31/03/26	31/03/26	Head of DaTS	This is managed via the DaTS Cyber Security Project. Phase 1 work packages have been identified, some delivered, and others scheduled to be delivered before 31/03/2026.	On Target or 3 months from due date
Ensure a Service wide priority around staff Cyber Security training, and seek assistance from other functions/directorates i.e. People, Service Delivery, etc, to improve completion rates	31/03/26	31/03/26	Head of DaTS	Staff training continues to be monitored with risk spotlights provided to required Committee's and Executive Boards. Engagement with People Directorate has taken place, and they are assisting with encouraging those who have yet to register with KnowBe4 to do so ASAP. Once that exercise is complete, they will focus on staff training compliance with the aim of increasing completion rates.	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)	SPPC	20	20	8	Cautious (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Undertake review within SFRS to ascertain policy compliance	01/04/25	31/08/25	Head of Governance, Strategy and Performance	Work delayed due to lack of staff availability. Considered as part of review of Corporate Services.	Over 9 months from original due date
Review resource and structure of IG Team	31/03/25	31/10/25	Head of Communication and Engagement	Structure has been reviewed with recruitment underway for additional post.	3-9 months from original due date

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD024	6	There is a risk that the organisation's Learning and Development (L&D) budget is predominantly allocated to compliance and regulatory training, due to limitations on the available funding, resulting in insufficient resources to support strategic workforce development, leadership capacity building, and future capability needs. This may hinder the organisation's ability to adapt to evolving business needs, innovate, and achieve long-term strategic goals.	PC (CB)	People	20	20	2	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Conduct strategic L&D needs analysis aligned to organisational priorities	30/06/26	30/06/26	People	L&D prioritisation matrix for the 2026-27 LNA has been revised to become multifactor including alignment to organisational priorities.	On Target or 3 months from due date
Engage senior leaders in L&D planning and prioritisation	30/06/26	30/06/26	People	Quarterly L&D reporting to Corporate Board (CB) continues and onward reporting to People Committee (PC) commenced from Q2 update. Heads of Function approval for annual LNA has been mandated and included in the 2026-27 process enabling greater engagement with their functional LNA prior to submission to People Directorate for centralised collation and inclusion with in the SFRS annual planning processes.	On Target or 3 months from due date
Identify future skill and capability requirements and ensure funding for their development is included in future budget setting processes.	31/03/26	31/03/26	People	Future leadership and management skills and capability development funding requirements have been included within the medium term (3-year service delivery plan) financial planning process. A revised approach for the 2026-27 LNA process has been implemented to enable clear identification of different development categories including regulation/compliance, development qualifications, leadership and management and future skills/capability L&D needs from across the Service.	On Target or 3 months from due date
Review L&D budget approach	31/03/26	31/03/26	People	Learning Needs Analysis (LNA) Investment Report has been developed and presented to SLT. It outlined SFRS' current L&D approach and noted that most learning and development funding is currently focused on statutory and compliance training, with limited resources for future skills and leadership, and proposed a more strategic, prioritised approach to workforce development and funding to better align with organisational goals and future needs.	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
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 Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Regular review of financial monitoring reports to SLT, ensuring they remain fit for purpose to allow appropriate decision making.	31/03/27	31/03/27	Head of Finance and Procurement	Monitoring requirements continue to be reviewd.	On Target or 3 months from due date
Develop a 3 year medium term financial plan, taking account of the developing strategic service review programme.	31/05/25	31/05/25	Head of Finance and Procurement	Report provided to the Strategic Planning Change Committee on 6th November presenting the medium-term financial plan for scrutiny. Further engagement with SLT required, to allow implementation of plan, pending SG budget proposals in January 2026.	Over 9 months from original due date

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 relates to all functions, with particular impacts 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 service delivery requirements and future impacts upon resilience and succession planning may be experienced.	PC (CB)	Director of Finance and Contractual Services	16	16	12	Open (Above 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.	31/12/25	31/12/25	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. FMT discussions continue	On Target or 3 months from due date
Following SLT agreement recruit to establishment in relation to the Systems Team.	31/05/26	31/05/26	Head of Finance and Procurement	Currently being progressed.	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
SPPC017	6	There is a risk where current resourcing falls below required levels to meet demand. This is due to current sickness absence, vacancy management and increased demands placed upon the Function. This has resulted in delays to work being completed, additional pressures placed upon other members of the Team and a reduction in the quality of work able to be provided.	PC (CB)	SPPC	16		9	Minimalist Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Review demands and prioritisation of work within Teams.	31/03/26	31/03/26	Head of Communication and Engagement	Current processes being reviewed with future report to be prepared for the Corporate Board.	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
POD020	6	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. 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.	PC (CB)	PEOPLE	16	16	4	Open (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
New Demand to CPIG setting out case for targeted resource to mitigate risks	30/11/25	30/11/25	Head of People	New demand for CPIG submitted on 20 November, ahead of 26 Nov meeting	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
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)	16	20	4	Open (Above 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.	31/03/25	31/03/26	Head of Directorate (DACO)	UK Wide scoping work and engagement continues to determine available courses for Fire Engineers. Ongoing work with Edinburgh University and NFCC to consider Scottish Degree and Masters level options. This will take some time to develop. 4 SFRS delegates are on an FE degree course on year 1 at UCLan. Business Case developed to secure funding for a further 2 delegates to attend the FE degree in 2026. Retirement profile alongside achievement timescales considered to secure competency within the Function.	Over 9 months from original 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.	31/03/25	31/03/26	Head of Directorate (DACO)	SFRS may have to consider an external contractor with careful contract considerations in absence of appropriately skilled staff. Alternative option would require employment at market value rates approximately 3 times the current contractual pay grade. Business Case prepared for consideration at CPIG/SLT to support additional development post within Fire Engineering.	Over 9 months from original due date

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP008	1	The Resilience Management Team has recognised a gap in national-level planning and Disruption preparedness. Currently ad-hoc teams are formed as needed, composed of members from the Resilience Team, LSO representation, and other stakeholders. Risks: Inconsistent planning, knowledge loss between events, and reactive deployment.	SDC (SDB)	Head of Directorate (DACO)	16	16	4	Minimalist Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Scope, and where agreed implement, options in relation to increasing capacity within the RM Team	01/04/26	01/04/26	Prevention	Paper taken to DMT on requirement for team to be established. Option 2 in paper approved that requires 3 WC and 3 CC's to resource the team. Proposal sent to SDR team for consideration of reinvestment of staff. Alternative options for resourcing being explored.	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
PPP009	1	There is a risk where SFRS can not accept, record and report on partner referrals for HFSVs (and reciprocal referrals for support) due to the partner element of the App not being live - due to failing cyber security testing. There are reputational risks as partners have been advised they could register as a HFSV referrer since February 2025. Without a secure Partner app there are data security issues should there be a cyber security attack which as led to the delays.	SDC (SDB)	Head of Directorate (DACO)	16	16	4	Minimalist Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Engage with DaTS to ensure the full HFSV system is available, allowing for the recording of partner referrals for a HFSV and onward referrals for householders to access wider support.	31/01/26	31/01/26	Prevention	Development work has been ongoing since the HFSV App went live (Feb '25) to address security issues identified during cyber security testing. External testing was concluded 21/11/25 and DaTS confirmed the Partner App can be released into the live environment. Once the App is fully "live" and accessible by SFRS staff (expected week beginning 01 December) and partners this risk can be closed.	On Target or 3 months from due date
Support SFRS staff and partners to utilise the current HFSV App to provide HFSV referrals whilst awaiting the full system to be launched.	31/01/26	31/01/26	Prevention	Guidance and support has been provided to partners to ensure they can still refer to the Service. These however are recorded as self referrals so we have no way of knowing the number of partners referrals since the App went live.	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
TSA018	2	There is a Directorate risk, of an inability to maintain or improve our training delivery due to insufficient capacity being available within the Training Function to meet current demand, which could result in current and future negative impact on currency in operational skills & capacity, associated legal and regulatory compliance and financial and reputational cost.	PC (TSAB)	TSA	16	16	6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Introduce supplementary Structural Firefighting PPE solutions in collaboration with Asset Management across the Training Function.	31/03/24	31/07/25	Training, Safety and Assurance	TSA PPE roll out is now live in all 3 TSA venues, Newbridge, Portlethen and NTC. Training regarding the management of the reserve PPE has been provided to TSA instructors. This action is now complete and is proposed to be closed.	Over 9 months from original due date
Review of Driver Training instructor / examiner staff retention.	31/03/25	31/09/25	Training, Safety and Assurance	The Market Rate Allowance meeting was held During the meeting proposal to reduce the allowance and extend it through to April 2026 was approved. Contract variations have now been issued to all instructors and candidates, reflecting their updated grades. Action proposed to close	Over 9 months from original due date
Liaise with Operations and Central Staffing to define competency mapping requirements and ensure alignment across systems	31/05/25	31/07/25	Training, Safety and Assurance	Competency alignment completed following the August decision. Output files are being created and exported to test against all systems, ensuring consistency prior to implementation.	3-9 months from original due date
Review the job descriptions of non-uniformed instructors to confirm contractual obligations and assess the risk if driving instructors withdraw their ADI qualification for delivering Cat B ERD courses.	31/03/26	31/06/26	Training, Safety and Assurance	An additional risk has now been identified in relation to the ADI qualification. SFRS has recently aligned with NFCC guidance on emergency response driving instructor pathways, which stipulates that current ADI-qualified staff must attend 'Train the Trainer' courses to enable the development of new instructors. The ADI qualification is a mandatory prerequisite for participation in these courses. At present, SFRS has four ADI-qualified instructors. However, there is currently no contractual obligation or incentive in place requiring staff to retain this qualification or undertake the necessary training. This presents a risk to future instructor capacity and the sustainability of Cat B ERD course delivery.	On Target or 3 months from due date

Support Central Staffing with the implementation of a structured validation process to ensure accuracy and alignment across systems and confirm that data integrity checks verify that supplied competency data is complete, consistent, and formatted correctly before integration.	31/10/25	31/12/25	Training, Safety and Assurance	Central Staffing and Operations have successfully agreed on the crewing and buffering rules following a recent meeting. Test data is now being generated in alignment with the agreed parameters to support the implementation of the relevant control measures	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
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	16	16	8	Open (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Review the suitability of Dundee Airport site (course delivery and welfare facilities).	30/06/24	31/03/26	Training, Safety and Assurance	The estimated completion timeline for the planned adaptations at the Dundee Airport CFBT site, including the covered disrobe area, changing facility, and external sink, remains the end of Q3. In addition to the approved programme of works, active consideration is being given to the inclusion of a dedicated handwashing station to ensure the site meets health and safety regulations and hygiene standards. An onsite meeting with Property on 13th November will confirm the optimal approach for implementing this additional facility. Based on prior discussions and the proposal presented at the October DMT, the estimated cost for the solution is between £5,000 and £10,000.	Over 9 months from original due date
Liaise with Assets / Property Function to support and oversee tenders priced, planning permission granted, and the delivery of works completed, for the new welfare facility at Portlethen TC.	01/12/25	01/12/25	Training, Safety and Assurance	There is clear recognition of the need to enhance welfare provisions at Portlethen. A broader review of welfare facilities across all training sites is currently underway, led jointly by Training and Assets, and aligned to budgetary and asset priorities. Engagement with Training staff is ongoing to ensure operational functionality and user perspectives are fully considered. It is anticipated that forthcoming strategic meetings will provide the necessary guidance to progress the required works.	On Target or 3 months from due date
Work with Assets to support the replacement schedule to address the aging fleet within the Training Function.	31/03/26	31/03/26	Training, Safety and Assurance	Further discussions have been scheduled with Fleet to clarify the planned vehicle replacement schedule. The challenges currently being experienced have been formally highlighted, with emphasis placed on the impact these issues are having on business-as-usual activities within the Training Function.	On Target or 3 months from due date
Work with Property to oversee the refresh of the 7 CFBT sites, to ensure Attack,	31/03/26	31/03/26	Training, Safety	1. NTC - Installation complete 2. Invergordon - Installation complete – snagging issues still to be rectified 3. Sumburgh - Installation complete 4. Dreghorn – Installation complete - working through snagging issues 5. Dumfries – Installation complete 6. Oban - Installation complete 7. Kirkwall - Awaiting further update In	On Target or 3 months

Demo and Villa facilities are fit for purpose.			and Assurance	addition to the 7 updates, Training are still awaiting an update for the Stornoway CFBT site. Recognising progress made and scheduled works that are underway via Property, this action is to be closed with outstanding works to be managed under Business as Usual. addition to the 7 updates, Training are still awaiting an update for the Stornoway CFBT site. Recognising progress made and scheduled works that are underway via Property, this action is to be closed with outstanding works to be managed under Business as Usual.	from due date
Work with Property to oversee the new Structural Collapse Simulator introduced at NTC	31/03/26	31/03/26	Training, Safety and Assurance	Vertical frames fitted on 14/10/25. Horizontal frames installed 31/10/25. Site inspection with John Gillies scheduled for 06/11/25, pending any other identified issue's structure should be signed off for use. Action to be closed.	On Target or 3 months from due date
Liaise with Property Project Manager and SMEs to support and oversee the design, user requirements, planning, procurement, tendering and construction of Perth Training Centre CFBT and Contaminants Control Facility.	30/09/26	30/09/26	Training, Safety and Assurance	Planning approval for both the CFBT and CCU has been received. The provision of the CFBT power source, drainage and water supply for the site poses difficulties however the main contraction works will be progressed to maximise 2025/26 year spend and the implications of the utilities issues to be addressed once established. A revised programme from design team/contractor is yet to be received however it is anticipated that the ground works for the CFBT will be completed by the end of this calendar year, and the smoke capture filtration system will be delivered to site in late January with the containers to follow. There has been a delay in progressing the CCU Stage 4 documentation for market testing (costing), this is now anticipated for issue in mid-November. As mitigation to this delay, market testing for the accommodation only has been instructed, with costs due for return in early November. Despite recent delays, both works CFBT and CCU are being progressed broadly to programme, all works should be fully complete, commissioned, and available for use by August 2026.	On Target or 3 months from due date
Liaise with Assets / Property to support and oversee the timeline and delivery of works required for the new welfare facility at Sumburgh Training Centre.	31/03/26	31/03/26	Training, Safety and Assurance	Design works are progressing for the replacement of the existing 2 storey accommodation at Sumburgh TC, together with the provision of a new toilet/shower pod unit, waiting shelter and airing rack. Consultant's Atkins Realis have been instructed to progress matters for the submission of both Planning and Building Warrant approval for the noted works, together with producing suitable project documentation to allow for market testing (tender/pricing) for the works noted above. It is anticipated that the market testing documentation will be issued by the end of October. All parties have been advised of SFRS requirement to maximise project spend this financial year and have been requested to progress these works accordingly. Draft drawings have been provided to Training Function for comment. The current draft build programme indicates completion end of April/early May.	On Target or 3 months from due date
Work with Property, Contaminants Subgroup and PRP's to oversee the implementation of facilities and resources for the management of fire contaminant control across all sites	31/03/27	31/03/27	Training, Safety and Assurance	Following the Contaminants Workshop held on 3rd October 2025, a series of coordinated actions have been agreed to progress the implementation of fire contaminant control measures across training sites. These include prioritising Premise Compliance checks at CFBT delivery locations, submission of revised zoning maps and welfare-focused procedures for key sites, and the development of viable options to ensure HSE compliance and enhance staff welfare. The Contaminants Subgroup will also produce a high-level training site specification to inform Propertied feasibility studies and indicative costings, which will be reviewed at TSA/FCA Directorate Quarterly meetings. Oversight and coordination of these actions will be maintained through the Training BA/Contaminants six-weekly meetings, with the Contaminants Subgroup acting as the recognised action owner and reporting progress to the wider Contaminants Group.	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
POD026	5	There is a risk that the concurrent remedial pensions exercises are not progressed in line with planned deadlines, some of which are statutory, due to the complex and inter-related nature of the work, along with capacity constraints at the Scottish Public Pensions Agency. This may result in a lack of clarity and discontent for employees; potential legal challenge and / or employee relations issues; increased enquiries from external stakeholders; and financial disadvantage to scheme members.	PC (CB)	People	16	16	4	Cautious (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Participate in various informal and formal forums with Scottish Public Pensions Agency and Finance colleagues to maintain regular oversight on project plans and agreed milestones and ensure effective internal communication and signposting	31/03/26	31/03/26	People	Regular project meetings ongoing on weekly basis with SFRS participation, along with attendance at extraordinary SAB's as required. Comms issued to SFRS colleagues in late August on latest position, updated comms on further delays to be issued in September.	On Target or 3 months from due date
Provide regular progress updates to SFRS management teams and stakeholders to ensure appropriate oversight and escalation of potential challenges / delays should these arise	31/03/26	31/03/26	People	Updates on current progress and impact of further delays provided to both SLT and RANSc in early September. With update to Service Delivery Board provided in mid-October. Regular meetings between SFRS and SPPA Comms team now underway, SPPA issuing monthly newsletters on progress. SFRS actively responding to employee queries and concerns, and SPPA have, at the behest of SFRS, created an email "hotline" between both organisations to fast-track any SFRS employee concerns over RSS statements. SFRS also responding to elected member questions and supporting SPPA address Ministerial questions on issues concerning Volunteer employees in receipt of Retaining fees.	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
POD025	6	There is a risk the SFRS is unable to attract and retain the support staff capabilities it needs, due to a perception that the current reward framework is not attractive, resulting in a reliance on long term market allowances and a negative impact on the organisation's ability to meet its strategic priorities.	PC (CB)	People	16	16	4	Open (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Deliver phase 1 pay and reward review to define challenges and develop options	30/06/26	30/06/26	People	Numbers and details of posts within support staff structure being prepared to support analysis to be carried out by consultant	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
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 (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Develop and implement an active recruitment strategy	01/08/24	31/01/26	Operational Delivery	Following discussion with Workforce Planning / Resourcing Team, OC Recruitment Campaign has been brought forward from January 2026 to start on 18th November 2025 (Social Media Launch), with applications live on 25th November, closing date 10th December 2025. Following completion of campaign, Firefighter Control Foundation Programme will commence on Monday 16th March 2026.	Over 9 months from original due date
Explore targeted development of OC Management (Supervisory to Strategic level).	31/03/25	31/03/26	Operational Delivery	We are working with Business Partners to explore delivery methods which take cognisance of the concurrent workstreams and capacity pressures. This includes discussion around bitesize sessions which can be recorded and supported with good practice.	Over 9 months from original due date

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 (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Support the design, procurement, delivery and implementation of the New Mobilising System (NMS) - Phase 1	31/12/23	31/10/26	Operational Delivery	NMS ICCS live in Edinburgh OC effective from 11th November 2025. Next go-live scheduled for DOC on 25th November 2025, with JOC go-live scheduled for 2nd December 2025	Over 9 months from original due date
Procurement and implementation of Vision 5 Disaster Recovery System (for EOC and DOC)	31/12/23	31/07/26	Operational Delivery	Awaiting update of contract negotiations with supplier - this sits with DaTs	Over 9 months from original due date
Existing Systems Group to ensure, via DATS that the contracts for existing systems support are extended from 01/01/2026 to 31/12/2026	31/12/25	31/12/26	Operational Delivery	Telephony systems transitioning to NMS ICCS, providing a stable platform. Mobilising systems awaiting outcome of maintenance contract negotiations with supplier. Work continuing utilising wide area network (WAN) to support Crash Mobilising following cessation of PSTN lines. Requirement for DaTs to rollout new configuration to SEK - this is being done in conjunction with new configuration required for NMS CAD mobilisation - timescale approx 3 months, timeline still to be confirmed.	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
SPPC001	5	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.	SDC (CB)	SPPC	15	15	5	Cautious (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Board Risk and Performance Reporting	31/03/26	31/03/26	Head of Governance, Strategy and Performance	Comment to follow	On Target or 3 months from due date
Data analysis and performance product development throughout 2024/2025	31/03/26	31/03/26	Head of Governance, Strategy and Performance	PMF reviewed for 24-25. Official statistics all published. Service wide reporting and dashboard development on-going. DIGG Group established. Evidence of data governance work progressing. Procured support for DDaT Strategy and work underway	On Target or 3 months from due date
Service Delivery dashboard development	31/03/26	31/03/26	Head of Governance, Strategy and Performance	Comment to follow	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
FCS017	5	There is a risk where SFRS fails to appropriately plan for and minimise the impact of a cyber-attack on the Service. This may be due to insufficient planning of controls and response plans, aligned to the increasing technological advances made by cyber criminals. This may result in prolonged interruption to Service operations, unplanned additional funding requirements, negative press coverage and increased external scrutiny of Service operations.	ARAC (CB)	Director of Finance and Contractual Services	15	15	10	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
DaTS engagement with and support to Directorates/Functions in preparing business continuity plans	31/03/26	31/03/26	Head of DaTS	This is dependent on the Cyber Incident Response Plan (CIRP) being redeveloped and going live. Supporting functions with developing and redeveloping their BCP's will be closely aligned to the CIRP.	On Target or 3 months from due date
Redevelop Cyber incident response plan	31/01/26	31/01/26	Head of DaTS	We have worked alongside Cyber Fraud Scotland to review our current CIRP. Work will now take place to redevelop the CIRP with the aim of issuing a new CIRP before the end of March 2026.	On Target or 3 months from due date
Delivery of Phase 1 of Cyber Security Action Plan	31/03/26	31/03/26	Head of DaTS	This is managed via the DaTS Cyber Security Project. Phase 1 work packages have been identified, some delivered, and others scheduled to be delivered before 31/03/2026.	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
POD027	5	There is a risk that SFRS is unable to evidence effective process controls and / or unable to provide the full range of required people reporting due to system limitations and a high reliance on manual / off-system working, resulting in a reduced team capacity for strategic priority work, poor employee experience, a negative impact on the ability to make evidence based decisions, increased errors and non-compliances.	PC (CB)	People	15		4	Cautious (Above Appetite)

Controls Actions	Original Due Date	Est' Completion Date	Owner	Comment	Action Status
Agree the approach to the Corporate Systems project to ensure that in the longer term, appropriate systems and technology are in place to enable improved ways of working and enhanced controls	30/04/26	30/04/26	People	Initial draft OBC discussed at SPCC in November. Further developed OBC will be taken to the Feb 2026 meeting	On Target or 3 months from due date
Identify process improvement opportunities to mitigate risk within current system constraints and agree prioritised improvements to deliver	31/03/26	31/03/26	People	Comment to follow	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
FCS008	4	There is a risk of that the Service will be unable to achieve environmental and carbon reduction commitments of 6% per annum; Because of limited investment or anticipated saving targets not being achieved through current projects	ARAC (SDB)	FSC	12	12	8	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
3	1	0	2

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS011	5	There is a risk to the Service where incidents of fraud are undetected. This may be due to an unwillingness or a lack of awareness by individuals to follow policy and guidance on fraud prevention.	ARAC (CB)	FCS	12	12	9	Minimalist (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	0	0	1

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS015	6	There is a risk of a number of issues with regards to staffing, including the ability to recruit specialist staff, single points of failure across a number of key roles, lack of succession planning, age profile of staff in senior roles, staff retention rates and staff training; Because of a very buoyant job market in fleet and property, pay grades challenges and the need to review and update structure within sections not updated for 10 years	ARAC (SDB)	FCS	12	12	8	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	0	1	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS020	5	There is a risk of SFRS not achieving best value from the resources it has because of inefficient systems and processes, a failure to respond to changing risks and/or ineffective governance.	ARAC (CB)	FCS	12	12	8	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
3	1	0	2

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS021	2	There is a risk of SFRS Property, Fleet and Equipment Assets failing to meet operational standards; Because of a lack of sufficient capital investment from Government	ARAC (SDB)	FCS	12	12	8	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
5	5	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS023	5	There is a risk to the Service where delays are experienced in introducing a new Finance system. Extensions of the current finance system contract will end over the next two years and challenges will be experienced if further extensions are required.	ARAC (CB)	FCS	12	12	9	Cautious (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
2	2	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS024	5	There is a risk of failure to deliver the capital programme due to capacity of current staffing levels.	ARAC (SDB)	FCS	12	12	4	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FSC025	6	There is a risk to the Service where essential mandatory training for support staff is not available. This could put staff at risk or the Service may suffer disruption if no suitably certified staff are available to address workload.	PC (CB)	FCS	12	12	4	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

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 to maintaining positive and harmonious employee relations within SFRS as a result of current and planned organisational change activity for which the Service does not yet have an agreed suite of framework and accompanying policies/guidance related to the impact of change on colleagues.	PC (CB)	PEOPLE	12	6	4	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
2	0	2	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP004	1	There is a risk of insufficient levels of qualified and skilled Fire Safety Enforcement resources due to challenges with recruitment, training/qualification requirements, finances, ICT and retention of staff	SDC (SDB)	PPP	12	12	4	Open (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
2	0	0	2

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SD006	2	There is a risk that Service Delivery is unable to maintain an effective level of capacity and resource within the Directorate because of challenges relating to the recruitment, promotion and retention of staff	PC (CB)	OD	12	12	8	Minimalist (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
2	2	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP007	1	There is a risk where the Service fails to have in place a business continuity management system, minimising the risk of disruption during or after an event. This could be due to not having in place fully tested and maintained business continuity plans, which could result in unplanned disruption or a failure to effectively recover from an event.	SDC (SDB)	PPP	12	20	4	Minimalist (Above Appetite

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
TSA014	6	There is a risk of not being able to demonstrate legislative compliance because of gaps identified in risk control measures, management arrangements and alignment with recognised standards resulting in potential criminal/civil litigation, and reputational damage.	PC (TSAB)	TSA	12	12	4	Minimalist (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	0	0	1

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 to maintaining positive and harmonious employee relations within SFRS and of potential legal challenge as a result of a lack of prioritisation due to capacity and inconsistent approach to employee relations investigations.	PC (CB)	People	12	12	4	Cautious (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
3	1	2	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC018	2	There is a risk where SFRS fails to coordinate organisational security effectively resulting in increased vulnerability to SFRS premises and personnel	ARAC (CB)	SPPC	10		5	Cautious (Above Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
5	5	0	0

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 challenges with recruiting and retaining staff with the necessary skills and experience required to support the digital and technology services and systems used by the Service, as well as the availability of budget to upskill existing staff with the skills required.	PC (CB)	FCS	9	16	6	Open (Below Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
4	4	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SD003	2	There is a risk of SFRS operational availability systems reaching end of life and failing and the existing supplier ceasing to support or maintain legacy systems.	SDC (SDB)	OD	9	9	6	Minimalist (Above Appetite))

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD016	6	There is a risk that outdated 'Trainee Firefighter Development to Competent Policy and Procedures' and a lack of clarity amongst employees and managers around process leads to incorrect application of the MA/SVQ process, particularly for new apprentices	PC (CB)	People	9	9	4	Minimalist (Above Appetite))

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	0	0	1

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC019	5	There is a risk that SFRS is unable to comply with timescales for lodging information requests served on SFRS via court orders and to meet demands for witness citations due to lack of resources.	ARAC (CB)	SSPC	9		6	Minimalist (Above Appetite))

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC013	7	There is a risk that the service fails to secure adequate benefits from collaboration and partnership working due to a lack of effective management and the coordination and sharing of information	ARAC (CB)	SPPC	8	8	8	Open (Below Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
2	1	0	1

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC003	5	There is a risk that the service does not have an appropriate and effective governance arrangements in place resulting in loss of public and stakeholder confidence.	ARAC (CB)	SPPC	8	8	8	Cautious (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
0	0	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC015	3	There is a risk that the services consultation and engagement processes do not adequately capture stakeholder feedback because of a lack of consistency across the organisation resulting in a loss of workforce, stakeholder and public confidence.	ARAC (CB)	SPPC	9	6	6	Ambitious (Below Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD018	5	There is a risk that SFRS is not fully compliant with Data Protection requirements due to a lack of effective processes related to how employee data is stored, accessed and maintained in paper based and electronic Personal Record Files	PC (CB)	PEOPLE	6	9	4	Cautious (Within Appetite)

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
3	1	0	2

Risk ID	Strategic Outcome	Risk Description	Governance Alignment	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC016	5	SFRS fails to ensure that SFRS are familiar and able to use Fire and Rescue Data and Analytical Platform (FARDAP) resulting in a loss of data and reporting, leading to increased costs and reputational damage	SDC (SDB)	SPPC	5	15	5	Minimalist (Above Appetite))

Number of control Actions	Number of Control Actions on Target or 3 months from due date	Number of Control Actions 3-9 months from original due date	Number of Control Actions Over 9 months from original due date
1	1	0	0

Agenda Item: 11.2

Audit and Risk Assurance Committee
Risk Spotlight - Vulnerabilities with the On Call Duty System

Submitted by: **Deputy Assistant Chief Officer Ian McMeekin**

Background: What would cause the risk to materialise / what is the effect likely to be?
The Scottish Fire and Rescue Service (SFRS) faces a financial risk that payments may be claimed by employees operating within the on-call duty system where no work has been undertaken, or where individuals are not genuinely available for duty despite being marked as available on the organisation's electronic recording systems. This vulnerability not only exposes the organisation to potential financial loss but also impacts the availability of appliances, placing additional strain on operational resilience. Specific risks have been identified within the Operational Delivery Directorate. These include the potential for on-call employees to claim payment for activities or events they did not attend, as well as submitting expense claims to which they are not entitled to, whether it be through fraud or error. Such behaviours undermine sound fiscal governance and, if left unchecked, erode public confidence in the organisation's zero-tolerance approach to fraud. Situations have previously been identified where staff indicate their availability to respond to incidents because the appliance is unavailable for mobilisation due to insufficient crewing levels. This is done as a means of fulfilling their contractual hours, despite not being genuinely able to provide operational cover. In some cases, individuals are not within the required geographical proximity to respond, yet still bank hours and receive payment for contractual availability. This has been evidenced on some occasions where On-Call Support Watch Commanders have booked themselves as available on the Gartan recording system at specific stations or made calls to inform staff that they are about to book on, only to find that some staff immediately book off. This process, known as 'banking hours', results in reduced productivity and payments being made for hours when staff are not providing operational cover. The operational consequences of these risks are significant. Reduced on-call availability increases pressure on other personnel to cover shortfalls, which can negatively affect organisational culture, staff wellbeing and retention. These concerns have been consistently highlighted in strategic coordination meetings and improvement programme reviews. Sustained gaps in on-call availability also compromise local station resilience and the effectiveness of wider strategic cover arrangements, despite mitigation measures such as bank working schemes. Compounding these challenges is a high turnover of staff in managerial roles, many of whom have limited or no prior experience managing personnel within the on-call duty system. This lack of familiarity can lead to inconsistent application of procedures, weaker oversight and increased vulnerability to fraudulent activity.
What risk appetite category and sub-category does the risk align to? (does it fall below, within or above the relevant risk appetite rating)?
This risk aligns to the Service Delivery risk appetite category, under the sub-category of Operational Delivery-On-Call Systems. The current residual risk rating sits above the relevant zero risk appetite level, indicating that the level of risk exceeds the organisation's stated tolerance for this area.

While some risk is expected and tolerated in Operational Delivery, the potential for fraudulent payments and compromised appliance availability places this risk outside the targeted tolerance range.

This assessment is consistent with the principles detailed within the organisation's Anti-Fraud and Corruption Policy, Risk Management Policy and Framework and outcomes of recent governance reviews and investigations.

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

Regular monitoring of financial claims through the station audit process, supplemented by spot checks conducted by Area Management Teams on payment logbooks, provides opportunities to assess compliance and promote a positive culture around administrative and financial claiming practices.

Managers responsible for payments and financial transactions are required to conduct regular supervisory checks. These measures are designed to reduce the risk of error and prevent fraudulent activity.

Training for new and existing managers on lessons identified from previous situations helps raise awareness of the issues and consequences related to fraudulent and erroneous claims. It also reinforces the need for strong vigilance in this area.

Fraud awareness training has been rolled out via LCMS. Directorate Management Teams continue to monitor uptake and ensure staff are familiar with revised procedures, particularly those relating to on-call payment authorisation.

The On-Call Payment Procedure has been updated to strengthen the authorisation and quality assurance processes, and to provide additional clarity on the use of override functions for the approval of individual payments. Managers are now required to justify any overrides, and all changes are subject to review.

The On-Call Strategic Co-ordination Group continues to review operational risks. Lessons identified from fraud cases have been incorporated into updated procedures.

These actions are intended to reduce residual risk and align it to the organisation's stated risk appetite. Ongoing monitoring and review will ensure that controls remain effective and responsive to emerging risks.

External or other factors which might impact on the current risk assessment. (has internal or external audit provided a related report or has HMFSI undertaken a review in this area).

The current risk assessment for the on-call duty system is shaped by internal audit findings, HMFSI reviews and fraud-specific governance reports. The Anti-Fraud Update Report, presented to the Corporate Board in June 2025, highlights risk FCS011. This risk relates to the possibility of fraud going undetected due to a lack of awareness or failure to follow proper procedures.

The Anti-Fraud and Corruption Policy provides a straightforward process for assessing fraud risks. Managers must identify specific risks, review existing controls and assess any remaining risk. Simple safeguards such as separating duties and having supervisors examine payments are required for anyone overseeing financial transactions.

The National Fraud Initiative 2024/25, as reported to the Audit and Risk Assurance Committee of the SFRS in October 2025, identified 821 data matches relating to payroll and trade creditors. Each match was investigated, with outcomes reported to Audit Scotland.

The Committee specifically discussed vulnerabilities in on-call payment processes, highlighting the need for stronger internal controls and more consistent application of procedures.

HMFSI thematic inspections and Service Delivery Area reviews have also contributed to the fraud risk narrative. These inspections highlighted weaknesses in on-call availability tracking.

These factors collectively support the elevated fraud risk rating and emphasise the importance of continued vigilance, improved training and strengthened procedural compliance across the on-call duty system.

Summary of Mitigating Actions Undertaken by Directorates

Guidance and Training

a) Financial claims are regularly reviewed through station audits, with additional spot checks conducted by Area Management Teams. These checks help ensure compliance and support a culture of accuracy and accountability in financial and administrative processes.
b) A mandatory Fraud Awareness Module has been launched via the LCMS platform. This reinforces organisational expectations and supports early identification of fraud risks.
c) A wider bespoke Training and Learning Needs Analysis is underway for line managers overseeing on-call staff. This aims to align training with operational needs and legal responsibilities, while improving oversight of rostering and booking code practices to reduce the risk of fraud.
d) Targeted training has been scheduled for Flexi Duty Officers and On-Call Support Watch Commanders to ensure consistent understanding of updated procedures, particularly around availability, payment processes and fraud prevention.
e) Local Area Management Teams are ensuring that newly appointed Watch and Crew Commanders are familiar with the On-Call Payment Procedure and supporting user guides.

Revised Policies and Procedures

a) The On-Call Payment Procedure has been reviewed and updated to reflect lessons identified from previous fraud cases. The revised guidance strengthens authorisation checks, aligns with the Gartan payment system and provides clearer instructions for managers verifying claims.
b) A communication has been issued across the organisation reinforcing that the override function in the payment system should only be used in exceptional circumstances, with justification recorded in the comment box to ensure transparency.
c) Revised guidance on minimum safe crew levels and ‘double hatting’ has been approved, with performance monitoring tools introduced to track crew composition and mobilising decisions.

Performance Management

a) A Quarterly Fraud Report is submitted to the Audit and Risk Assurance Committee, including updates on the Fraud Risk Assessment process, National Fraud Initiative progress, disclosures relating to gifts, hospitality and interests, whistleblowing matters and any specific fraud incidents.
b) Strategic reference holders have been identified for the West and Islands, and East and Mainland North Operational Delivery Areas. This introduces an additional layer of assurance that is focused on maintaining performance and standards within the on-call duty system. It replaces previous arrangements managed by the On-Call Improvement Team, allowing middle managers within this team to concentrate on organisational change initiatives.
c) Risk spotlight updates are being provided to middle managers by the Risk and Audit Team, with the most recent risk development session delivered to staff on Wednesday 26 November 2025.

Report No: C/ARAC/08-26
Agenda Item: 12

HM Fire Service Inspectorate

Report to:	**SCOTTISH FIRE AND RESCUE SERVICE**
	AUDIT AND RISK ASSURANCE COMMITTEE
Date:	**22 January 2026**
Report By:	**HM Fire Service Inspectorate**

Subject:	**Routine Report on HMFSI business**

1. PURPOSE

The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an update on HM Fire Service Inspectorate's (HMFSI) inspection and reporting activity.

2. RECOMMENDATIONS

That the Committee notes the update from HMFSI.

3. ACTIVITY AND PROGRESS

3.1 Service Delivery Area Inspection

Following the completion of inspections of local service delivery in all three Service Delivery Areas (SDAs) the Chief Inspector had hoped to commence an inspection that would consider various elements of Service Delivery from the perspective of those engaged across a range of Corporate services. Unfortunately, due to a range of unforeseen issues, it has been necessary to postpone this inspection. The Chief Inspector will give further consideration to this in the new financial year.

3.2 Thematic Inspection Work

Operational Training and Development
The Operational Training and Development (OTD) Inspection fieldwork has been concluded with data analysis, and report development ongoing. The final report is due to be published in the early summer of 2026.

Organisational Culture – Volume 2
HMFSI is currently preparing to carry out an inspection of organisational culture within the SFRS. The draft inspection outline and proposed timetable has been sent to the Service for consideration and comment. It is currently expected that the inspection data collection and documentation review process will commence during January 2026, with fieldwork taking place between February and April.

3.3 Focussed Report

In preparation for the forthcoming Commonwealth Games we will carry out a focussed review of the steps taken, and arrangements in place within the Service, to ensure the safe delivery of this high profile international event. Early discussions with relevant SFRS staff and key external partner organisations have been initiated. A schedule of interviews and follow on engagement with key service personnel is currently underway. The report will be published in spring of 2026.

3.4 HMFSI Staffing Update

HMFSI's longest serving team member, Assistant Inspector Brian McKenzie retired from the Inspectorate on 2 December 2025. Brian joined the Inspectorate team in 2003, following a distinguished career in the fire service. Prior to joining the Western Fire Brigade in 1968, Brian had served as a 'young firefighter' for two years, joining at the age of 16. Brian will be a great loss to the team at HMFSI and we wish him a long and happy retirement.

We are pleased to advise the Committee that, following a robust competitive recruitment exercise, Hilary Sangster (formerly of SFRS) will be joining the Inspectorate team as an Inspection Support Manager on 12 January 2026.

HM Chief Inspector Robert Scott QFSM

Date: 22 January 2026

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

Agenda Item 14.1

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
9 APRIL 2026	• Chair's Welcome • Apologies • Consideration of and Decision of any items to be taken in Private • Declaration of Interests • Minutes of Previous Meeting • Action Log • Review of Actions • Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days • Date of Next Meeting **HOT DEBRIEF**	**Standing/Regular Reports** • HMFSI Quarterly Report **New Business** •	**Standing/Regular Reports** **Internal Audit** • Internal Audit Progress Report 2025/26 • Final Reports: • Budgetary Management and Investment Prioritisation • Progress Update/ Management Response **External Audit** • • External Scrutiny Report and Commendations • Internal Controls Updates - Risk Report Update - Fraud Report • Arrangements for Preparing the AGS 2025/26 (Annual) • Quarterly Performance report **Risk Spotlight:** • **New Business** •	**Standing/Regular Reports** **Internal Audit** • Draft Internal Audit Plan 2026/27 **External Audit** • External Audit – The Audit Plan 2025/26 **New Business** •	**Standing/Regular Reports** • Accounting Policies **New Business** •

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
16 JULY 2026	**ANNUAL PRIVATE MEETING WITH INTERNAL AUDIT**				
	• Chair's Welcome • Apologies • Consideration of and Decision of any items to be taken in Private • Declaration of Interests • Minutes of Previous Meeting • Action Log • Review of Actions • Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days • Date of Next Meeting **HOT DEBRIEF**	**Standing/Regular Reports** • HMFSI Annual Report **New Business** •	**Standing/Regular Reports** **Internal Audit** • Internal Audit Progress Report 2026/27 • Final reports: • • Progress Update/ Management Response • Internal Audit – Annual Assurance Statement **External Audit** • • External Scrutiny Report and Commendations • Internal Controls Updates - Risk Report Update - Fraud Report • SFRS Annual Governance Statement 2025/26 • Quarterly Performance report • Annual Data Compliance Report **Risk Spotlight:** • **New Business** •	**Standing/Regular Reports** • **New Business** •	**Standing/Regular Reports** • Committee Audit Annual Report 2025/26 to the Accountable Officer and Board (BB) **New Business** •

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
20 OCTOBER 2026	**ANNUAL PRIVATE MEETING WITH EXTERNAL AUDIT**				
	• Chair's Welcome • Apologies • Consideration of and Decision of any items to be taken in Private • Declaration of Interests • Minutes of Previous Meeting • Action Log • Review of Actions • Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days • Date of Next Meeting **HOT DEBRIEF**	**Standing/Regular Reports** • HMFSI Quarterly Report **New Business** •	**Standing/Regular Reports** **Internal Audit** • Internal Audit Progress Report 2026/27 • Final Report: • • Progress Update/ Management Response **External Audit** • External Audit – 2025/26 Audit Plan Progress Report • • External Scrutiny Report and Commendations • Internal Controls Updates - Risk Report Update - Fraud Report • Quarterly Performance report **Risk Spotlight:** • **New Business** •	**Standing/Regular Reports** • SFRS Draft Annual Report and Accounts 2025/26 (Private) **External Audit** • Private Session – Annual Report to Members and Auditor General for Scotland • **New Business** •	**Standing/Regular Reports** • **New Business** •

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
21 JANUARY 2027	• Chair's Welcome • Apologies • Consideration of and Decision of any items to be taken in Private • Declaration of Interests • Minutes of Previous Meeting • Action Log • Review of Actions • Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days • Date of Next Meeting **HOT DEBRIEF**	**<u>Standing/Regular Reports</u>** • HMFSI Quarterly Report	**<u>Standing/Regular Reports</u>** **Internal Audit** • Internal Audit Progress Report 2026/27 • Final Report: • • Progress Update/ Management Response **External Audit** • • External Scrutiny Report and Commendations • Internal Controls Updates - Risk Report Update - Fraud Report • Quarterly Performance report **<u>Risk Spotlight:</u>** •	**<u>Standing/Regular Reports</u>** **Internal Audit** • Draft Internal Audit Plan 2027/28 **External Audit** •	**<u>Standing/Regular Reports</u>** •
		<u>New Business</u> •	**<u>New Business</u>** •	**<u>New Business</u>** •	**<u>New Business</u>** •