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FIRE AND RESCUE SERVICE

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PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

THURSDAY 9 APRIL 2026 @ 1000 HRS

**BRAIDWOOD SUITE, SCOTTISH FIRE AND RESCUE SERVICE HEADQUARTERS,
WESTBURN DRIVE, CAMBUSLANG, G72 7NA / 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 22 JANUARY 2026 (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
- Draft Internal Audit Plan 2026/27
- Health and Safety Draft Terms of Reference

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.

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- 8 EXTERNAL AUDIT**
- 8.1 **External Audit: The Audit Plan 2025/26** *(attached)* Audit Scotland
- 8.2 **HMFSI Inspection Action Plans Update** *(attached)* M McAteer
- The Committee is asked to scrutinise this report.*
- 9 PERFORMANCE MANAGEMENT FRAMEWORK: QUARTERLY PERFORMANCE 2025/26 Q3** *(attached)* M McAteer
- The Committee is asked to scrutinise this report.*
- 10 ACCOUNTING POLICIES** *(attached)* D Stanfield
- The Committee is asked to approve this report.*
- 11 FRAUD REPORT** *(attached)* D Stanfield
- The Committee is asked to scrutinise this report.*
- 12 INTERNAL CONTROLS UPDATE**
- 12.1 **Risk Update Report** *(attached)* D Johnston
- The Committee is asked to scrutinise these reports.*
- 13 ARRANGEMENTS FOR PREPARING THE ANNUAL GOVERNANCE STATEMENT 2025/26** *(attached)* M McAteer
- The Committee is asked to scrutinise this report.*
- 14 QUARTERLY REPORT ON HMFSI BUSINESS** *(attached)* HMFSI
- This report is for information only.*
- 15 REVIEW OF ACTIONS** Board Support
- 16 FORWARD PLANNING** B Baverstock
- 16.1 Committee Forward Plan Review *(attached)*
- 16.2 Items for Consideration at Future Integrated Governance Forum, Board and Strategy Day meetings
- 17 DATE OF NEXT MEETING**
Thursday 9 April 2026

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

PRIVATE SESSION

- 18 MINUTES OF PREVIOUS PRIVATE MEETING:
THURSDAY 22 JANUARY 2026 (attached)** *B Baverstock*

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

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

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

- 20 INTERNAL AUDIT DRAFT REPORTS (attached)** *BDO*
- Draft Report: PPE Process
- Draft Report: Budgetary Management and Investment Prioritisation

- 21 UPDATE ON RISK OF CYBER ATTACK ON LEGACY MOBILISATION
SYSTEM (attached)** *G Aitken*

The Committee is asked to scrutinise this report.

- 22 UPDATE ON POTENTIAL FRAUDS (verbal)** *D Johnston*

The Committee is asked to note this verbal update.



SCOTTISH
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PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

THURSDAY 22 JANUARY 2026 @ 1000 HRS

VIRTUAL (MS TEAMS)

PRESENT:

Brian Baverstock, Chair (BB)
Neil Mapes (NM)
Mhairi Wylie (MW)

Malcolm Payton, Deputy Chair (MP)
Madeline Smith (MS)

IN ATTENDANCE:

Stuart Stevens (SS)

Chief Officer

Andy Watt (AW)

Deputy Chief Officer

Deborah Stanfield (DS)

Interim Director of Finance and Contractual Services

David Johnston (DJ)

Risk and Audit Manager

Lynne McGeough (LMcG)

Head of Finance and Procurement

Michael Oliphant (MO)

External Audit (Audit Scotland)

Tommy Yule (TY)

External Audit (Audit Scotland)

Adebayo Ladejobi (AL)

External Audit (Audit Scotland)

Sean Morrison (SM)

Internal Audit (BDO)

Robert Scott (RS)

HMFSI

Chris Fitzpatrick (CF)

Business Intelligence and Data Services Manager (Item 9 only)

Ian McMeekin (IMcM)

Area Commander, Head of Service Delivery (West) (Item 11.2 only)

Greig Aitken (GA)

Head of Digital and Technology Services (Item 18 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 Horricks, 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 Sarah O'Donnell, Deputy Chief Officer Corporate Services
Mark McAteer, Director of Strategic Planning, Performance and Communications

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

3.1 The Committee discussed and agreed that Item 18 (*Cyber Essentials*) and Item 19 (*Current Fraud Investigation*) would be heard in private session due to contents relating to confidential matters in line with Standing Orders Item 9G.

3.2 The Committee agreed that Item 11.2 (*Risk Spotlight: Vulnerabilities within the On Call Duty System*) would remain in the public session.

3.3 No further items were identified.

4 DECLARATION OF INTERESTS

4.1 For transparency, the following declarations of interests were recorded:

- Neil Mapes, due to family member applying for an On Call position.

4.2 There were no other declarations or conflict of interests made.

5 MINUTES OF PREVIOUS PUBLIC MEETING:

5.1 Thursday 23 October 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 23 October 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 actions.

Action 8.2.3 External Scrutiny Reports and Recommendations (23/10/2025): With regard to the Organisational Culture Vol 1 Action Plan, it was noted that this was expected to be available ahead of the next People Committee (5 March 2026). The action plan and update would be presented at that meeting.

Action 8.3.5 SFRS Progress Update/Management Response (19/06/2025) and Action 9.123 IA Report on Partnerships (25/06/2024): RW provided a verbal update on the development of the partnership guidance and self-assessment process. The Committee commented on the lengthy timescales involved in the development of the guidance. In general, the Committee queried the project planning methodologies and whether additional support was required in this area.

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 SM presented a report to the Committee which summarised the progress on the delivery of the 2025/26 Internal Audit Plan and the final Risk Management Report.

7.1.2 Progress Report

SM presented the progress report and highlighted the following key points:

- Both the Corporate Governance and Risk Management final reports had been completed and presented at previous meetings.
- Budget Maintenance and Investment Prioritisation fieldwork was ongoing, and the final report would be presented at the next meeting (April 2026).
- PPE fieldwork was nearing completion, and the final report would be presented at the

next meeting (April 2026).

- Estates Management and Freedom of Information audits would commence in January 2026.
- Internal Audit Plan 2026/27 would be presented to the next meeting (April 2026).

7.1.3 In regard to the Budget Maintenance and Investment Prioritisation, SM outlined the audit's focus on transparency of governance processes and strategic alignment of investment prioritisation, co-ordination of business case reviews, and the importance of benchmarking benefits.

7.1.4 In regard to the PPE, SM commented on the need for compliance with PPE procedures, tightening of processes at station level and the benefits for moving from paper-based to electronic systems to enhance auditing and compliance. The Committee commented on the potential for the station audit process to be part of the assurance process and for this to be referenced within the report.

7.1.5 In regard to the Customer Satisfaction Survey KPI, the Committee noted the positive response and asked for consideration to be given for including a summary in future reports.

7.1.6 Risk Management Final Report

SM provided a summary of the outcome of the Risk Management audit and highlighted the strong foundations and strategic focus. The audit had been given a Moderate assurance rating. SM provided an overview of the recommendations which included further embedding of risk processes, amendments to the policy, improved training, and system enhancements.

7.1.7 DS acknowledged the positive audit and reminded the Committee of the significant work already undertaken, by David Johnston, to drive improvement. The recommendations were accepted and would be progressed as appropriate.

7.1.8 The Committee welcomed the report and the reflection of the work already undertaken. The Committee commented on the Board's annual review of strategic risks and whether this was sufficient.

7.1.9 In regard to Finding 1 Strategic Risk, SM noted that the timescale would be determined by the Strategic Leadership Team's approach and could be completed sooner than indicated.

7.1.10 In regard to Finding 2 Risk Management System, the Committee suggested that the Service engage with Scottish Ambulance Service to discuss their new system.

7.1.11 In regard to Finding 5 Risk Management Policy, the Committee noted that a de-escalation forecast would be helpful as it would help assess any mitigation measures in place.

7.1.12 Brief discussion took place on the viability of the current risk management system and the development of a risk management dashboard which included automated reporting abilities.

7.1.13 It was noted that the contents page had incorrectly recorded that this report was presented to the Committee for noting, instead of for scrutiny.

7.1.14 The Committee commented on the alignment between risk, strategic objectives and performance indicators. Consideration to be given to provide a combined performance and risk report. The Committee requested an update on the progress of automating the risk management system.

ACTION: DJ

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

7.2 **SFRS Progress Update/Management Response**

7.2.1 SM presented a report to the Committee and outlined the status of the recommendations raised by Internal Audit and the following key points were highlighted:

- One action had been closed during this reporting period.
- Twenty one actions remained open with five actions being added during this quarter.
- Overview of progress being made against actions noting several were nearing completion.
- Proposal for a mini audit on contract management in 2027 to measure whether improvements have been embedded. Update on existing action and proposal to be provided at the next meeting.

7.2.2 In regard to Action 1.2 (testing of fraud response plan), SM proposed that this action be closed without testing due to the unknown timescale involved. DJ reminded the Committee that the new Fraud Response Plan had been developed based on learned experience. The Committee noted the position and agreed to close this action.

7.2.3 DJ commented on the increased level of engagement and improved approach to recommendations and extended his thanks to BDO.

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

8 **EXTERNAL AUDIT**

8.1 **External Scrutiny Reports and Recommendations**

8.1.1 RW presented the report to the Committee to provide an initial overview of external scrutiny providers working with the Service. The following key points were highlighted:

- Importance of assurance mapping, the current approach being taken and the links to the Performance Management Framework.
- Increasing awareness of the value added by external assurance and its impact on effective management by evaluating outcome and benefits of recommendations being made.
- Use internal processes such as Value of Organisational Assessment (VOA) process.
- Discussions and agreement at the recent Corporate Board to refine assurance processes and work has commenced with Head of Functions.
- Intention to review the current process mapping, identify and improve ways of recording and action planning against both external and internal recommendations. Creation of a centralised location to ensure co-ordination and overview on all sources of assurance.

8.1.2 The Committee commented on the potential of recording the different categories separately, ie mandatory, optional/organisational learning, compliance, benchmarking, etc.

8.1.3 The Committee queried how the assurance system would fit within the broader strategic evaluation to ensure that all aspects were sitting in the right place and how it would be reviewed. The Committee also queried how this would be presented to the Committees and the Board for assurance purposes.

8.1.4 RW advised that the assurance process and presentational aspects were still being refined. RW noted that continuous improvement remained central to the development of the assurance management system

8.1.5 The Committee noted that the 'as is' and 'to be' approach was fundamental, including the importance of identifying what requires assurance and implementing suitable filters, as well as consideration of 4th line of defence activities.

8.1.6 Within Appendix A, the Committee suggested that the first column be renamed Sources of External Assurance (currently External Auditors).

8.1.7 **The Committee scrutinised the report.**

8.2 HMFSI Inspection Action Plans Update

8.2.1 RW presented a report to the Committee to provide an overview update of the current HMFSI inspection action plans. The following key points were highlighted:

- Twenty one out of the 26 actions plans were complete with 5 live action plans remaining.
- Mental Health and Wellbeing Support: BRAG rating was red with an estimated 60% completion status. Reasons for delayed completion were outlined.
- West Service Delivery Area: BRAG rate was green with an estimated 85% completion status. Of the 8 actions remain live, 3 were categorised as amber and 5 green.
- Ongoing development of action plans for the North Service Delivery Area, Operational Assurance and Organisational Culture Volume 1.

8.2.2

In regard to the Mental Health and Wellbeing action plan, the Committee noted the need to clearly articulate the risks associated with realigning resources as well as greater risks for not realigning resources. RW noted the comments and would consider this for future reports. SS noted that the associated risks of not taking further action should be clearly captured and include links to other factors such as budget settlements. SS further noted that capturing these risks transparently within all documentation was essential to ensure the organisation remains aware of potential exposures and the rationale behind resource allocation decisions.

8.2.3

RW reminded the Committee that the red status related to the action plan delays and actions not being progressed as intended. The Committee was offered assurance that this area remained a priority for the Service and was subject to regular scrutiny by management.

8.2.4

Referencing Agenda Item 8.1, the Committee commented on the potential for this report to be extended beyond HMFSI to cover other external reports/recommendations within one succinct report. This report would provide a comprehensive overview of assurance needs, identify where assurance would come from and audit recommendation follow up. RW noted that this was the intention and would endeavour to bring something forward at the next meeting.

8.2.5

ACTION: RW

The Committee scrutinised the report.

*(Meeting broke at 1134 hrs and reconvened at 1144hrs)
(C Fitzpatrick joined the meeting at 1144 hrs)*

9 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q2 2025/26

9.1 CF 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:

- Section 3, points 3.3 to 3.7, reported on 8 key quarterly KPIs for the period from April to September 2025. During this reporting period, none of the KPIs signalled exceptional variation. One KPI was categorised as deteriorating, but achieved its target value (85%) for quarter 2
- Additional commentary was provided for KPIs 41 and 42, referencing challenges related to resource availability however, recruitment of a contractor had contributed to improvements in both service desk incidents and requests.
- Improvements were noted in KPI40 (invoices paid within 30 days) which was reported at 95%.
- No changes were recorded in KPI35 (Cyber security) and KPI 37 (data breaches).

9.2

In regard to KPI 41, the Committee commented on the conflicting information within the covering report and narrative. DS offered her assurances to the Committee on the

improvements being made in quarter 3 with both KPI 41 and 42 now recording about 85%. DS noted that the situation had been improved by the recruitment of a contractor and advised that recruitment for a permanent post was ongoing.

9.3 In regard to KPI 36 (subject access requests) and 38 (FIO requests), the Committee noted the lack of sufficient progress and sought assurances on performance. SS offered his assurance that this remained a focus for the Service. Brief discussion took place on the increased volume and complexity of requests, ability to apply exceptions when appropriate, and proactively publish information. RW advised that performance figures for December had increased to circa 90%. The Committee commented on the potential for actual numbers behind the performance percentages be provided in future reports to aid understanding. CF reminded the Committee that the Power BI dashboard provided the ability to switch between percentages and actual numbers. CF noted that current requests were circa 500 per quarter, which was an increase from the historic average of 400.

9.4 In regard to the Performance Management Framework, RW provided an update on the progress and noted that it would be submitted to the Strategic Leadership Team (SLT) in February 2026 for approval.

9.5 **The Committee scrutinised the report.**

(C Fitzpatrick left the meeting at 1202 hrs)

10 FRAUD REPORT Q3 2025/26

10.1 DS presented the Quarter 3 Fraud Report to the Committee for scrutiny. The following key points were highlighted:

- No reported fraud incidents during this reporting period.
- Update on the fraud control environment, improving awareness and prevention.
- One potential fraud had recently been reported and an investigation had commenced. Further update to be provided in the private session.
- Completion of mandatory training modules will continue to be tracked and reported. The ability to assess the impact of this training is not yet available due to insufficient time.

10.2 DJ noted that the mandatory modules were launched in April 2025 and there had been a steady increase in completion rates. Fraud awareness sessions had been provided across the Service to reinforce requirements and responsibilities.

10.3 In regard to resources related to online compliance training, AW noted that this was a challenge for operational personnel, mostly On Call, due to other mandatory operational training.

10.4 Brief discussion took place on the current compliance rate of 95%. The rate was considered good and accounted for abstraction rates, sickness, movement of staff, etc. While 100% compliance remained the ideal, the 95% target was considered both realistic and achievable under current circumstances.

10.5 **The Committee scrutinised the report.**

11 INTERNAL CONTROLS UPDATE

11.1 Risk Report Update

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

- Strategic Leadership Team (SLT) to commence a programme for 2026/27 focussing on horizon scanning and deep dive into directorate risk registers.
- Benefits of risk spotlighting at Executive Boards, Committee and SLT levels.
- Ongoing development of risk registers to support increasing maturity of risk

management.

- Regular meeting held with Directorates to discuss updates and changes to risk ratings and control actions.
- Progress update on future automated reporting.

11.1.2 In regard to SPPC004, the Committee queried the timescale for this work recommencing. RW advised that some progress had been made in the resourcing this area and development of governance framework. The timescale for completion was unknown.

11.1.3 In regard to FCS005, the Committee queried whether this risk had progressed into an issue and the governance route for scrutiny of the 3-year medium financial plan. DS provided an overview of the work undertaken on the medium-term financial plan and ongoing developments. DS noted that the budget approach would be submitted to a Strategy Day in February 2026 ahead of final approval of the budget by the Board in March 2026.

11.1.4 The Committee commented on the pace of work relating to cyber security risks and agreed to discuss further in the private session.

11.1.5 In regard to FCS019, the Committee queried the impact on the risk for critical systems following the successful launch of the new mobilising system. AW reminded the Committee that the implementation of the new mobilising system was ongoing. The fragility of the ageing systems had raised some issues; however, these would continue to be managed appropriately.

11.1.6 Discussion took place on the completion of mandatory and compliance related training, limited resources and budget. It was noted that this had also been discussed at the People Committee. SS noted that BDO's report had raised the issue of distinguishing budgets and risks for both development needs and compliance requirements.

11.1.7 It was noted that the summary for risk spotlights presented at Committees had not been included within this report. DJ confirmed that this would be included within the next report.

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

(I McMeekin joined the meeting at 1235 hrs)

(A Watt left the meeting at 1235 hrs)

11.2 **Risk Spotlight: Vulnerabilities within On Call System**

11.2.1 IMcM presented a risk spotlight to the Community on the vulnerabilities within the On Call System and highlighted the following key points:

- Outline of the scale and complexity of the on-call duty system including the payment structure.
- Vulnerabilities relating to the risk of inappropriate or fraudulent claims, both intentional and unintentional.
- Operational risks relating to reduced appliance availability and crewing levels.
- Introduction of multi-level assurance from station through to senior leadership to strengthen oversight and governance.
- Improved control measures relating to reviewing financial procedures, verification processes, standardised record keeping and increased organisational awareness/training.

11.2.2 The Committee noted and welcomed the comprehensive report which focussed on both the financial risk and operational implications.

11.2.3 The Committee commented on the turnover of staff, in particular managers and queried whether analysis had been undertaken on the frequency and justification for managers

overriding the system. IMcM noted that the strengthening of induction and continual development of managers, with exception reporting and revised processes intended to support consistency and assurance

11.2.4 The Committee queried the timescale for the programme to reach a position where assurances could be taken that appropriate measures were in place, and how the station audit process could support ongoing assurance. IMcM advised that the programme was nearing completion. A review would be undertaken of the current programme and future plans. IMcM outlined how station audits would form part of the assurance process.

11.2.5 The Committee noted that there was no specific risk for On Call on the register. DJ advised that the spotlight linked to a broader fraud risk (referenced as SCS 011 – possibility of fraud going undetected), with a holistic approach suggested to ensure this work is captured among organisational controls and mitigations.

11.2.6

The Committee scrutinised the report

11.2.7 *(I McMeekin left the meeting at 1257 hrs)*

12 REPORT FOR INFORMATION ONLY:

12.1 Routine Update Report on HMFSI Business

12.1.1 RS 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:

- Completion of the 3 Service Delivery Area (SDA) Inspection.
- Plans for inspections of Corporate Functions have been postponed due to internal resource constraints and to avoid duplication with other audit activities.
- Update on the thematic inspection of Operational Training and Development noting the first draft would be available in February 2026. Final report to be published and laid in Parliament in June 2026.
- Thematic inspection on Organisational Culture (Volume 2) has commenced with early discussion and the inspection outline drafted. Anticipated timeline for the final report being available in Autumn 2026.
- Focussed Report on Preparedness for the Commonwealth Games was progressing, and the final report would be published in Spring 2026.
- Overview of the changes of personnel within the HMFSI team.

12.1.2 In regard to local partnership working, RS advised that the intention was to engage with stakeholders and partners during inspections. Within the 3 SDA reports, these interactions were documented. RS further noted that there was a need to highlight partnership arrangements and evaluate the return on this investment.

12.1.3 In regard to the thematic inspection of Operational Training and Development, the Committee welcomed the recognition of the effort and commitment of personnel within the report. The Committee also welcomed the comments relating to resources but recognised the dependency on how the budget would impact on this.

12.1.4 **The Committee noted the report.**

13 REVIEW OF ACTIONS

13.1 It was confirmed that 2 formal actions were recorded during the meeting.

(M Smith left the meeting at 1315 hrs)

14 FORWARD PLANNING

14.1 a) Committee Forward Plan Review

14.1.1 The Committee considered and noted the Forward Plan.

- 14.1.2 In regard to the Carbon Management Plan, DS advised that this had been delayed due to the budget announcement and it was scheduled to be brought to the February Strategy Day.
- 14.1.3 The Committee commented on the complexity of the information being presented within the reports. The Committee noted that as the meeting papers were published on the SFRS website, consideration should be given to ensure that the content was accessible and understandable for the public.
- 14.2 **b) Items for Consideration at Future IGF, Board and Strategy Days Meetings**
- 14.2.1 No items were identified.

15 DATE OF NEXT MEETING

- 15.1 The next public meeting is scheduled to take place on Tuesday 9 April 2026 at 1000 hrs.
- 15.2 On behalf of the Committee, the BB thanked MW for her contribution throughout her tenure on the Committee and offered his congratulations on her recent appointment to the role of Chair of the Board.
- 15.3 There being no further matters to discuss the public meeting closed at 1315 hrs.

(Public meeting broke at 1315 hrs and reconvened in Private session at 1320 hrs)

PRIVATE SESSION

16 MINUTES OF PREVIOUS PUBLIC MEETING:

16.1 Thursday 23 October 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 meeting held on 23 October 2025 were approved as a true record of the meeting.

17 ACTION LOG

- 17.1 The Committee considered the action log and noted the update.

Action 18.3 External Auditors' Report on the 2024/25 Audit (23/10/2025): DS confirmed that the SFRS and Cyber Essential (+) report (agenda item 18) was the response to this action.

- 17.1.1 **The Committee noted the updated Action Log and approved the removal of completed action.**

(G Aitken joined the meeting at 1320 hrs)

18 SFRS AND CYBER ESSENTIALS (+)

- 18.1 GA presented the report outlining the current position and roadmap of Scottish Fire and Rescue Service (SFRS) in seeking Cyber Essentials/Plus cyber security accreditation for information.

- 18.2 **The Committee noted this report was presented for information only, but it should be for scrutiny.**

(G Aitken left the meeting at 1351 hrs)

19 CURRENT FRAUD INVESTIGATION

19.1 DJ provided the Committee with a verbal update to the ongoing fraud investigation

19.2 **The Committee noted the verbal update.**

There being no further matters to discuss the private meeting closed at 1356 hrs.

DRAFT

AUDIT AND RISK ASSURANCE COMMITTEE ROLLING ACTION LOG



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Background and Purpose

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

The status of actions are categorised as follows:

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

Actions/recommendations

Currently the rolling action log contains 9 actions. A total of 8 of these actions have been completed.

The Committee is therefore asked to approve the removal of the 8 actions noted as completed (Blue status), note one action categorised as Green status and note no 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)		April 2026	<p>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.</p> <p>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.</p> <p>Update (08/04/2025): Due to the expedited 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</p>

					<p>this document will be published in September 2025.</p> <p>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.</p> <p>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 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.</p> <p>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</p>
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						<p>receipt of this feedback, the guidance documents will be updated accordingly and then presented to the Strategic Leadership Team for sign off.</p> <p>Complete (09/04/2026): Draft SFRS Partnership Guidance was presented at SLT on Wednesday, 4 March for approval. All SLT feedback has now been incorporated into the Guidance, and the updated draft is just being finalised ready for publication and sharing with all LSO's, uploaded to iHub and included in the weekly brief. The SFRS Partnership guidance provides specific advice and information related to SFRS commitments as defined within the Community Justice Act. It also requires an annual partnership summary report from all areas.</p>
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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 8 April 2025						
9.4	<p>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.</p>	BB/SO'D /AW	June 2025		April 2026	<p>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.</p> <p>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</p>

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						<p>with the Portfolio Office to progress this action. A new demand template is now being prepared for consideration by the CRS Programme Board.</p> <p>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 undertaken to date to review existing external assurance reporting within SFRS.</p> <p>CLOSED (09/04/2026): Proposed to close and merge this action with Action 8.2.4 (22 January 2026)</p>
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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 19 June 2025						
8.3.5	<p>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.</p>	MMcA/ MW	October 2025		April 2026	<p>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.</p> <p>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.</p> <p>Complete (09/04/2026): Following feedback from MMcA, the Strategic</p>

						Planning Team are currently developing the question set for the self-assessment, which will be submitted to MMcA for approval. Once approved, the question set will be sent to the Improvement Service for feedback.
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		April 2026	<p>Update (23/10/2025): Update to follow.</p> <p>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.</p> <p>Complete (09/04/2026): Benchmarking information will be included in the FOI/EIR Annual report which will be presented to ARAC at the July 2026 meeting..</p>

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		March 2026	<p>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,</p>

					as well as wider culture outcomes. Complete (09/04/2026): This Action Plan has now been signed off by SLT, provided to HMFSI, presented to People Committee for Scrutiny, and will be monitored through relevant governance routes until complete.
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. Complete (09/04/2026): New member of staff now onboarded to the service desk team in March. Performance to date in Q4 shows 89.5% of incidents and 93.3% of service requests resolved within SLA, demonstrating stabilisation and recovery as staffing capacity improves and controls embed.
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	MMcA/ BB	January 2026		Update (22/01/2026): Meeting was arranged for Wednesday 7 January, this has been postponed and will be rescheduled.

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	provision of annual KPIs. MMcA offered to discuss further ouwith the meeting.					Complete (09/04/2026): PMF will be brought to SFRS Board in April 2026. If a meeting is still required, this can be organised.
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Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 22 January 2026						
7.1.14	Internal Audit Progress Report 2025/26: The Committee requested consideration be given to developing a combined risk and performance report and asked for an update on the progress of automating the risk management system.	DJ	April 2026		April 2026	Complete (09/04/2026): The automated risk appendices have now been completed. Development to enable direct input to the risk dashboard is nearing completion, with final core testing scheduled for end-March. This will remove reliance on manual input spreadsheets and improve the timeliness and integrity of risk information. Subject to completion of initial development, a demonstration will be provided to ARAC and SLT to support scrutiny and identify any further refinements required for assurance purposes.
8.2.4	HMFSI Inspection Action Plans Update: The Committee commented on the potential for this report to be extended beyond HMFSI to cover other external reports/recommendations within one succinct report. This report would provide a comprehensive overview of assurances needs, identify where assurance would come from and audit recommendation follow up. RW noted that this was the intention and would endeavour to bring something forward at the next meeting.	RW	April 2026			Update (09/04/2026): Following the report presented at the last committee work is planned to start to bring external assurance reporting together during 26/27. There is no formal deadline set as yet. RW is looking to arrange a discussion with the Chair.

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee



Report No: C/ARAC/10-26

Agenda Item: 7.1

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE							
Meeting Date:	09 APRIL 2026							
Report Title:	INTERNAL AUDIT – <ul style="list-style-type: none"> • PROGRESS REPORT • 2026/2027 AUDIT PLAN • HEALTH AND SAFETY DRAFT TERMS OF REFERENCE 							
Report Classification:	For Scrutiny	SFRS Board/Committee Meetings ONLY					For Reports to be held in Private	
		Specify rationale below referring to <u>Board Standing Order 9</u>						
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
1	Purpose							
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with 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 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, the audit plan 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 quarterly progress report for scrutiny and approval by the Audit and Risk Assurance Committee.							
3.2	We have also provided both the 26/27 Internal Audit Plan and Health and Safety draft terms of reference for scrutiny and approval by the Audit and Risk Assurance Committee.							

3.3	<u>Progress Report:</u>																																								
3.3.1	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 A.																																								
3.3.2	<p>Since the last ARAC in January 2026, please see below an update of internal audit activity against our 2025-26 plan:</p> <ul style="list-style-type: none"> • Two audits are at Reporting stage: ‘PPE; and Budget Management/Investment Prioritisation’ draft reports have been issued. • Two audits are at the Fieldwork stage: ‘FOI; and Estates Management’ are at the fieldwork stage. • The quarterly follow up review is ongoing and a summary of the action status has been provided in Paper 2. 																																								
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3.4	<u>26/27 Internal Audit Plan:</u>																																								
3.4.1	We have complete planning for the 2026/27 Internal Audit Programme. This has included meetings with the ARAC Chair, the Chief and review by the SLT in February 2026. The plan has been attached in Appendix B for review, approval and scrutiny.																																								
3.4.2	<p>The audit programme proposes to review:</p> <ul style="list-style-type: none"> • Health and safety • Staff development, performance and succession planning • Change management check in • General financial controls • Procurement • Strategic and business performance management • Ongoing quarterly follow up on internal audit actions 																																								
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3.5	<u>Health and Safety Draft TOR:</u>
3.5.1	The purpose of the review is to provide the Service with assurance over key health and safety controls and will cover: <ul style="list-style-type: none"> • Policies and Procedures • Roles and Responsibilities • Risk Assessments • Oversight • Governance • Actions • Training • Rules and Regulation
3.5.2	The proposed review is attached as Appendix C, together with further detail on each of the areas to be covered. The document was prepared by BDO following discussion and agreement by Craig McGoldrick, as Audit Sponsor.
3.5.3	The audit is due to commence in April 2026, with 22 days allocated in relation to planning, fieldwork, review and reporting. BDO have outlined required information within the document.
4	Recommendation
4.1	The Audit and Risk Assurance Committee is asked to: <ul style="list-style-type: none"> • Scrutinise the internal audit progress report • Scrutinise the 2026/27 internal audit plan • Scrutinise the health and safety draft terms of reference
5	Key Strategic Implications
5.1	Risk/Risk Appetite
5.1.1	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	Financial
5.2.1	The reviews are part of the 2025/26 internal audit plan and has been incorporated within the budget for 2025/26.
5.2.2	The draft internal audit plan for 2026/27 will be incorporated within the budget for 2026/27.
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	Health & Safety
5.5.1	Any implications arising from the report will be managed by the relevant Directorate.
5.6	Health & Wellbeing
5.6.1	Any implications arising from the report will be managed by the relevant Directorate.

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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 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 internal audit programme provides assurance on the controls and processes in place.
8	Appendices/Further Reading	
8.1	Appendix A – Internal Audit Progress Report	
8.2	Appendix B – Internal Audit 2026/27 Draft Plan	
8.3	Appendix C – Health and Safety Draft Terms of Reference	
Prepared by:		
Sean Morrison, Internal Audit Associate Director		
Sponsored by:		
Sarah O'Donnell, Deputy Chief Officer (Corporate Services)		
Presented by:		
Sean Morrison, Internal Audit Associate Director		
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
<i>Strategic Leadership Team</i>		<i>19 March 2026</i>
<i>Audit and Risk Assurance Committee</i>		<i>09 April 2026</i>
		Report Classification/ Comments
		<i>For Scrutiny</i>
		<i>For Scrutiny</i>



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FIRE AND RESCUE SERVICE

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INTERNAL AUDIT PROGRESS REPORT

MARCH 2026



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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 January 2026.

PROGRESSION UPDATE

Since the last ARAC in January 2026, please see below an update of internal audit activity against our 2025-26 plan:

- ▶ Two audits are at **Reporting** stage: 'PPE; and Budget Management/Investment Prioritisation' draft reports have been issued
- ▶ Two audits are at the **Fieldwork** stage: 'FOI; and Estates Management' 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 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 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.

There has also been discussions and views shared in relation to the cyber maturity action plan.

GENERAL

- Regular catchup meetings are taking place between Internal Audit and the Audit & Risk Team. Additionally, there are scheduled quarterly meetings with HMFSI and periodic catchups with the ARAC Chair.
- All ARAC meetings attended
- No change in management team, ensuring continuity of engagement teams
- We have completed planning for the 2026/27 Internal Audit Programme. This has included meetings with the ARAC Chair, the Chief and initial draft of the plan was presented at SLT in March 2026 and is being reported to the ARAC in April 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	COMPLETE	➤ Report finalised and presented in full at the October 2025 ARAC meeting.
Risk Management	COMPLETE	➤ Report finalised and presented in full at the January 2026 ARAC meeting.
Budget Management and Investment Prioritisation	REPORT	➤ Draft report issued.
PPE	REPORT	➤ Draft report issued.
Estates Management	FIELDWORK	➤ Fieldwork in progress. Audit wrapping up by the end of March, with closing and draft report scheduled for April 2026
Freedom of Information	FIELDWORK	➤ Fieldwork in progress. Closing meeting on the 25/03/2026, and draft report scheduled for April 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 - Draft report issued
4	Commenced January 2026	Estates & Facilities Management	25			In progress - Fieldwork
5	Commenced February 2026	Freedom of Information	20			In progress - Fieldwork
6	Commenced November 2025	PPE Process	25			In progress - Draft report issued
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	17/03/2026	25/03/2026	TBC	TBC
PPE Process	27/02/2026	09/03/2026	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. PPE delayed, originally planned to present at the April 2026 ARAC.
All in-scope audits for FY 2025/2026 fieldwork completed by 31 March 2026.		Fieldwork will be complete, however closing out and draft reports will be issued in early April 2026 for FOI and Estates Management.
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
Client 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.		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 issue 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						█		█					JUN
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](#)





APPENDIX III: AUDIT SURVEY SUMMARY

Internal Audit Review Title	Risk Management	Corporate Governance
How satisfied were you that the internal audit team agreed detailed requirements with you?	Very satisfied	Very satisfied
How satisfied were you that the internal audit team performed in line with the agreed requirements?	Very satisfied	Very satisfied
How did you find the audit planning and scoping process?	The process was both informative and collaborative.	Very helpful and informative.
How satisfied were you that the internal audit team provided adequate notice of the timing of the audit?	Very satisfied	Very satisfied
Were you provided with suitable notice for the initial evidence required?	Yes	Yes
How satisfied were you that the internal audit team had sufficient understanding of your business needs?	Very satisfied	Very satisfied
How satisfied were you that the internal audit team used clear and effective communication?	Very satisfied	Very satisfied
How satisfied were you that the internal audit team kept you sufficiently informed of progress?	Very satisfied	Very satisfied
How satisfied were you that the internal audit team were easy to contact?	Very satisfied	Very satisfied
How satisfied were you that the internal audit team were responsive and attentive to your requests?	Very satisfied	Very satisfied
Was a closing meeting undertaken and if so did the information align with the content of the draft report?	Yes, a number of discussions were held with the audit Team and feedback from the Service was considered within the final report.	Yes and this included a helpful explanation of how issues raised in the audit were to be covered in the final report.
How satisfied were you with the draft report? (For example was it received in an acceptable timeframe, were the recommendations provided practical and constructive solutions to the issues identified)	Very satisfied	Very satisfied
How satisfied were you overall with how the internal audit team worked with your team	Very Satisfied.	Very satisfied
Was the team professional and understanding of internal demands within the communications?	Yes	yes
Please add any additional comments you believe would be helpful to improve the internal audit team	I thought it was a professional and practical audit. It maintained a positive view of the work already undertake whilst highlighting areas for improvement. I think the process was effective and engaging.	The working relationship with BDS was excellent throughout the audit.
Do you think the audit provided value to the organisation?	Yes.	yes

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF RISK
ADVISORY SERVICES SCOTLAND

+44 (0)7583 237 579
claire.robertson@bdo.co.uk

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**ANNUAL INTERNAL AUDIT PLAN
2026-27 - DRAFT**

MARCH 2026

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INTRODUCTION AND EXECUTIVE SUMMARY

Introduction

- ▶ Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the Board via the Audit and Risk Assurance Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.
- ▶ Our approach is to help the Scottish Fire and Rescue Service accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Our approach complies with best professional practice, in particular, the principles set out in the Institute of Internal Auditor's (IIA's) International Professional Practices Framework (IPPF) which includes the new Global Internal Audit Standards that became effective from January 2025.
- ▶ The purpose of this paper is to set out, and seek agreement from, the Scottish Fire and Rescue Service Audit and Risk Assurance Committee on the Internal Audit Annual Plan for 2026-27.

Internal Audit at Scottish Fire and Rescue Service

We have been appointed as internal auditors to the Scottish Fire and Rescue Service to provide the Audit and Risk Assurance Committee and the Senior Leadership Team with assurance on the adequacy of risk management, governance and internal control arrangements.

Responsibility for these arrangements remains fully with management who should recognise that Internal Audit can only provide 'reasonable assurance' and cannot give any guarantee against material errors, loss or fraud. Our role is aimed at helping management to improve its risk management, governance and internal control mechanisms, so reducing the effects of any significant risks facing the service.

In establishing the internal audit plan for 2026-27 we have sought to further clarify our initial understanding of the Scottish Fire and Rescue Service's business and risk profile in the context of:

- ▶ Corporate risks
- ▶ Management's priorities and objectives for the coming year
- ▶ The key challenges facing the organisation, by reviewing the significant risk register
- ▶ The internal audit work carried out in prior years
- ▶ Cyclical coverage based on the audit universe

Priorities identified include prioritisation of resources, regulatory compliance, succession planning, equipment controls, estates management, health and safety, and significant change which the organisation faces in the coming years.

Summary

- ▶ The Internal Audit Plan for 2026-27 is set out within this document and comprises six audits, an annual follow up, and contract management totalling 156 days.
- ▶ The rolling four-year Internal Audit Plan is set out on page 15 onwards and will be subject to review each year.
- ▶ The total cost of the Annual Plan for 2026-27 will depend on the staff mix used but it is estimated to be in the region of £90,000 (excluding VAT) per the tender submission and agreed contract.

INTERNAL AUDIT APPROACH

Background

- ▶ Our risk-based approach to internal audit uses the Scottish Fire and Rescue Services risk management processes and risk registers as a starting point for audit planning, as this represents the service's own assessment of the risks to it achieving its strategic objectives.
- ▶ The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Scottish Fire and Rescue Service's own arrangements for managing risk. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects the organisation's current risk profile.

In establishing the Internal Audit Strategy, we have sought to further clarify our initial understanding of the operations at the organisation, together with its risk profile in the context of:

- ▶ The overall strategy and objectives of the organisation
- ▶ Key challenges facing the organisation, by reviewing the standing corporate risk register and discussion with Senior Management
- ▶ Key areas where management wish to monitor performance and the manner in which performance is measured
- ▶ Financial and non-financial measurements and indicators of such performance
- ▶ The information required to 'run the organisation'

Our Risk Based Planning Approach for 2026-2027

The 2026-2027 Internal Audit (IA) plan has been created to exhibit the planned Internal Audits to be conducted within the audit year.

As part of the planning process to align the IA plan to the organisation's needs, the Internal Audit team spent time with Senior Management in the initial four-year programme development to discuss the key areas of focus and concern for the organisation in 2026-2027. During these discussions, we covered the potential areas of focus in as well as any emerging risks within the organisation. The outputs from these discussions were incorporated into the Internal Audit plan outlined within this document.

The 2026-2027 Internal Audit plan was formed using the information above, the risk register, the organisation's strategic documents, previous audit coverage, along with our own knowledge and understanding of the organisation's priorities, and our own ongoing assessment of risks.

Planned Approach to Internal Audit 2026-27

- ▶ The suggested Internal Audit Plan for 2026-27 is set out on pages 9 onwards. We will keep the plan under review throughout the year and we will highlight for consideration any significant areas of risk identified during that period that may need to be included as part of the internal audit plan.
- ▶ Where auditable areas correspond to corporate risks, we will take into account the mitigation strategies in place when performing our reviews. This is to ensure that the mitigating controls, as well as the actions that have been identified by management, are in operation and are effective.

High Risk Areas

There are no significant risks which are not being covered within the outlined four-year audit programme outlined within this plan.

Contingency Audits

The audit plan is flexible to allow priority topics and emerging risk areas to be included within the 2026-27 coverage.

There are currently no set contingency audits outlined within the programme. However, audits can be moved forward from later years or to cover emerging risks as required.



INTERNAL AUDIT APPROACH



Variations to the Plan

We will continue to keep the Internal Audit Plan under review throughout the year. We will highlight for consideration any significant areas of risk identified during that period, which may need to be included as part of the annual plan.

We acknowledge that variations to this plan may arise if the organisation's strategic priorities, risk profile or governance arrangements change. Approval will be sought from the Audit & Risk Assurance Committee before any changes to the Internal Audit Plan are made.

Individual Audits

In determining the timing of our individual audits, we will seek to agree a date most convenient to the organisation which ensures the availability of key stakeholders. Once this plan is agreed we will discuss priorities and workloads with management and re-issue the plan including the proposed phasing of our internal audit work.

For each we have set out whether they are an assurance or advisory engagement. For each assurance review, we will identify the key objectives of the area subject to audit and the risks of those objectives not being met. We will assess the 'unmitigated' risk (i.e. before the operation of the controls in place) and, having identified and tested those controls, make an assessment of the 'mitigated' risk. This will enable us to confirm that the control infrastructure does reduce risk to a level the Scottish Fire and Rescue Service is comfortable with. Each of our audit reports will include two opinions:

- Firstly, on the design of controls that are in place
- Secondly, on the operational effectiveness of those controls in practice.

INTERNAL AUDIT RESOURCES AND OUTPUTS



Resourcing

The plan has been drafted giving consideration to the Scottish Fire and Rescue Service's budget and how coverage can be best obtained. Resource will be adequate to ensure the delivery of agreed reports to time, except where this is outside of our control. BDO has a core group of professionally qualified staff, including Chartered Accountants and The Institute of Internal Auditors qualified staff, as well as other specialists and experienced auditors. Our team is fully attuned with modern internal audit practice and recognised risk and governance standards.

Subject to approval of the budget, we can confirm that we have sufficient human, financial and technological resources to deliver the Internal Audit Plan.

Core internal audit team

The core team that will be managing the internal audit programme is:

Name	Grade	Qualification	Email
Claire Robertson	Director - Head of RAS Scotland	CA	Claire.Robertson@bdo.co.uk
Sean Morrison	Internal Audit Associate Director	CA	Sean.Morrison@bdo.co.uk

This team will be supported by members of our Risk Advisory Services (RAS) team and wider firm, as and when required.

Reporting to the Audit and Risk Assurance Committee

Each year we will submit the Internal Audit Plan for discussion and approval by the Audit and Risk Assurance Committee. We will liaise with the Risk and Audit Manager and other senior officers, as appropriate, to ensure that internal audit reports, summarising the results of our visits, are presented to the appropriate Audit and Risk Committee meeting.

Internal Audit Charter

We have formally defined Internal Audit's purpose, authority and responsibility in an Internal Audit Charter, which can be found in Appendix I. The Charter establishes Internal Audit's position within the Scottish Fire and Rescue Service and defines the scope of its activities.

Definitions

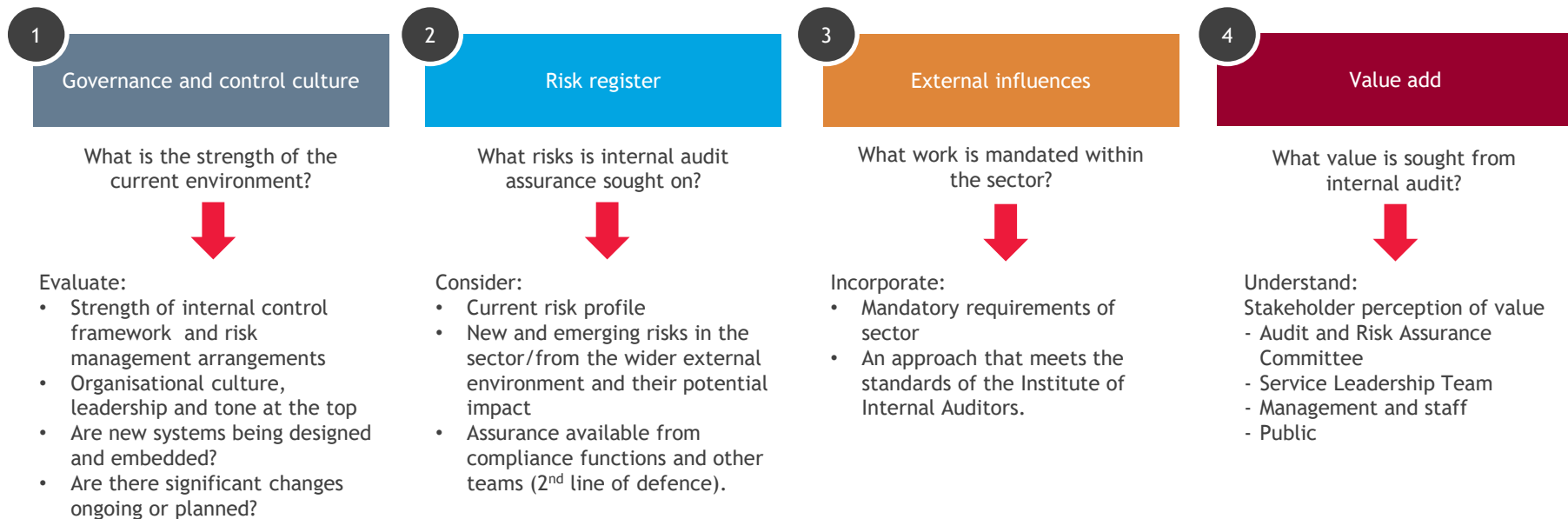
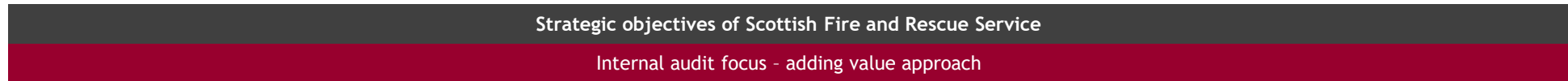
We define in Appendix III our approach for grading individual audit findings and overall audit reports. These definitions have been designed to make the ratings clear to both the Internal Audit team and audit stakeholders.

Working Protocols

We have defined operating protocols for managing each assignment. These can be found in Appendix II. The procedures take account of how we will communicate with stakeholders before, during and after each audit.

OUR APPROACH TO PLANNING

Planning approach



Potential scope and make up of internal audit plan

- ▶ **Risk Aligned Audit Activities:** Assurance reviews that will provide an opinion over both the design and operational effectiveness of the internal controls in place for corporate risk areas. Benchmarking good practice and using our experience to improve processes and controls.
- ▶ **Key Policy Assurance:** Compliance testing and assurance of the organisations' key policies to help building a culture of compliance and accountability across the business.
- ▶ **Advisory Assignments:** Where processes and controls are knowingly not mature, we can provide advice and recommendations to improve the overall control environment.
- ▶ **Controls Assurance of Key Processes & Systems:** Controls testing and assurance of key processes and systems selected from the Audit Universe on a risk prioritised basis. This can include where appropriate continuous auditing.
- ▶ **Assurance Over Change:** Considering key change initiatives, capital expenditure and mission critical projects where assurance may be required as to progress made, realisation of notable benefits, and being delivered in line with good practice. This can include project advisory.
- ▶ **Follow Up Of Previous Audit Activities:** Management's agreed actions in response to each audit periodically followed up to ensure that they have been properly implemented as agreed and to escalate any concerns regarding their implementation to management and the Audit and Risk Assurance Committee.

OUR APPROACH TO PLANNING

Planning approach

1

Governance and control culture

The governance and control culture is a fundamental consideration when developing the internal audit approach. We believe that governance is not only affected by procedures, rules and regulations (hard controls); another equally important component is the established culture and behaviour of employees within the Scottish Fire and Rescue Service, as these determine the effectiveness of governance.

We have developed an understanding of these areas through a combination of our discussions with you about your business strategy and through review of documents such as the Strategic Plan, Annual Report, previous internal audit coverage, good governance framework, risk registers.

Assessment of culture and behaviour will be a key theme throughout the delivery of our work and we will look to provide insight into whether these cultural factors support ethical behaviour on an ongoing basis.

In deriving the plan for 2026-27 and onwards we will focus on any planned and ongoing changes to core systems, functions, resource, and processes to respond to the changes in the wider environment.

3

External influences

Our programme of work is designed to comply with the Global Internal Audit Standards which form part of the International Professional Practice Framework set out by The Institute of Internal Auditors.

We will also consider in our work any externally imposed regulation relating to governance, risk and control.

2

Current risk register

On an ongoing basis, our audit plan will be based upon a detailed assessment of those risks that affect the achievement of the Scottish Fire and Rescue Service strategic objectives. Our audit programme will be designed to ensure that controls are in place such that key risks are appropriately managed and controlled. To understand the organisation's objectives and key risks, we considered the following:

- ▶ Scottish Fire and Rescue Service's strategy and objectives
- ▶ Risk registers
- ▶ Financial forecasts and performance
- ▶ Input from other key assurance providers, including HMFSI and External Audit
- ▶ The content of your most recent internal audit reports
- ▶ The internal audit plan and corporate risk register will be periodically reviewed during 2026-27. Should the plan need to change we will seek approval from the Audit and Risk Assurance Committee.

4

Value add

We understand that 'value' is perceived differently by each client and therefore we do not seek to have a standard approach to this element of the audit programme.

Our methodology considers the additional value the Audit and Risk Assurance Committee and management are seeking from internal audit, beyond the assurance our work provides.

We therefore consider this alongside our understanding of the risks. Added value may take a range of forms, from benchmarking and other peer comparisons, to involvement with advising on new systems implementation, advisory assignments and training.

We will clearly set out in the plan which elements of adding value activity we will deliver.

INTERNAL AUDIT PLAN - 2026-2027

Set out below is the Internal Audit plan for 2026-2027. Executive sponsors have been assigned to each review. The Executive sponsors will be responsible for identifying the relevant colleagues who should be involved in each stage of the Internal Audit review (e.g., planning, fieldwork, reporting, follow up.).

The budgeted number of days is subject to change, following the completion of the planning stage of each review and will be charged at the agreed blended day rate. In addition, the detailed significant risks each Internal Audit is associated with can be found on page 13.

REF	AUDIT TOPIC	SIGNIFICANT AND DIRECTORATE RISK REGISTER #	LINK TO STRATEGIC PRIORITIES	PRIMARY SOURCE & REASON FOR SELECTION	PROPOSED EXECUTIVE SPONSOR(S)	BUDGETED DAYS
SFRS/FY26 /01	Health and Safety	TSA014	Safe and Effective Response; Investing in our People	Risk register, Audit assessment, and management request	Assistant Chief Officer, Director of Training, Safety and Assurance	22
SFRS/FY26 /02	Staff Development, Performance and Succession Planning	FCS022; PPP005	Improving Performance; Investing in our People	Risk register, Audit assessment, and management request	Director of People, Communications and Engagement	20
SFRS/FY26 /03	Change Management Check In	POD020	Innovation and Investment	Risk Register, Audit assessment and management request	Director of Governance, Strategy and Change	20
SFRS/FY26 /04	General Financial Controls	FCS011	Improving Performance	Risk register, Audit assessment, and management request	Director of Finance, Digital and Infrastructure	20
SFRS/FY26 /05	Procurement	NA	Improving Performance	Risk register, Audit assessment, and management request	Director of Finance, Digital and Infrastructure	18
SFRS/FY26 /06	Strategic and Business Performance Management	SPPC001	Improving Performance	Audit assessment and management request	Director of Governance, Strategy and Change	25
SFRS/FY26 /07	Follow Up	NA	NA	Audit assessment	Risk & Audit Manager	14
NA	Audit Plan Development	NA	NA	NA	NA	4
NA	Audit & Risk Assurance Committee Attendance and Preparation	NA	NA	NA	NA	6
NA	Client Liaison	NA	NA	NA	NA	5
NA	Annual Reporting	NA	NA	NA	NA	2
Total						156

INTERNAL AUDIT PLAN - 2026-2027

For each review which forms part of the proposed Internal Audit plan for 2026-2027, we have outlined a high-level scope for illustration purposes to support the planning phase. Executive sponsors have been assigned to each review. The Executive sponsors will be responsible for identifying the relevant colleagues who should be involved in each stage of the Internal Audit review (e.g., planning, fieldwork, reporting, follow up.).

REF	AUDIT TOPIC	REVIEW TYPE	HIGH LEVEL SCOPE	EXEC SPONSOR(S)
SFRS/FY26 /01	Health and Safety	Assurance	The purpose of this review is to provide the Audit & Risk Assurance Committee with assurance around the arrangements in place in relation to key employer health and safety responsibilities are well designed and operating effectively throughout the organisation. We will also assess whether effective management reporting is in place to allow for the timely escalation and resolution of health and safety risks.	Assistant Chief Officer, Director of Training, Safety and Assurance
SFRS/FY26 /02	Staff Development, Performance and Succession Planning	Assurance	The purpose of this review will be to assess whether the organisation has effectively evaluated the skills and teams needed to deliver its strategic objectives. We will also assess whether development plans have been put in place for key individuals and teams. We will review the processes in place for assessing staff performance. We will also review whether the organisation has identified key roles and put succession planning arrangements in place in relation to these roles to ensure the organisation is not exposed to any single points of failure with respect to staffing and resourcing.	Director of People, Communications and Engagement
SFRS/FY26 /03	Change Management Check In	Assurance	The purpose of this review will be to conduct a check in audit on the performance and impact being delivered by the PMO function. Given the volume of change within the organisation, it is essential that the function is effective in the drive for organisational change. The review will also consider the implementation and progress of embedding actions from the previous internal audit on change.	Director of Governance, Strategy and Change
SFRS/FY26 /04	General Financial Controls	Assurance	The purpose of this review is to provide assurance over the design and operational effectiveness of the key financial controls. The review will look to ensure that there is appropriate guidance and procedures, oversight, preventative and detective controls, segregation of duties and scrutiny.	Director of Finance, Digital and Infrastructure
SFRS/FY26 /05	Procurement	Assurance	The purpose of this review is to provide assurance to management and the Audit & Risk Assurance Committee that effective processes are in place in relation to procurement and contract management, which comply with regulation and good practice, and are designed to ensure value for money is achieved. The review will assess the embeddedness of previously recommended improvement areas.	Director of Finance, Digital and Infrastructure
SFRS/FY26 /06	Strategic and Business Performance Management	Assurance	The purpose of this review will be to assess whether the organisation has effective systems and controls in place to measure and manage the achievement of strategic and operational goals, targets and outcomes. This will include an examination of the robustness of the information presented, the business performance framework, and the efficiency and effectiveness of the systems and processes in place to collate it.	Director of Governance, Strategy and Change
SFRS/FY26 /07	Follow Up	Assurance	The effectiveness of internal control systems may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Finance & Audit Committee with assurance that recommendations are implemented within the expected timescales.	Risk & Audit Manager

AREAS CONSIDERED BUT NOT INCLUDED

The following areas have been considered for 2026-27 but have been de-prioritised. This will be considered in future years, and should any areas of the Internal Audit Plan be removed during the year, we will consider whether any of these can be brought forward.

AUDIT AREA	REASON FOR DE-SELECTION	PRIORITY	RISK	LINK TO STRATEGIC PRIORITIES
Communications and Stakeholder Engagement	This audit has been de-prioritised to allow time for learnings from the service delivery review communication and stakeholder engagement to be embedded within the organisation.	Low	FCS005; PPP009; POD022; POD023	Safer Communities Through Prevention; Improving Performance
IT Strategy	On request from the SLT this audit has been moved into the 27/28 audit year. This will allow time for the digital strategy to be further delivered.	Low	SD007; FCS017	Improving Performance

INTERNAL AUDIT SCHEDULE - 2026-2027

The chart below sets out the proposed delivery schedule for the 2026-2027 Internal Audit plan.

REF	AUDIT TOPIC	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TARGET ARAC
SFRS/FY26/01	Health and Safety	█												JUL
SFRS/FY26/02	Staff Development, Performance and Succession Planning			█										OCT
SFRS/FY26/03	Change Management Check In					█								OCT
SFRS/FY26/04	General Financial Controls							█						JAN
SFRS/FY26/05	Procurement									█				MAR
SFRS/FY26/06	Strategic and Business Performance Management										█			JUN
SFRS/FY26/07	Follow Up	█												ALL

LINK TO RISK REGISTER

We have linked the Scottish and Fire Rescue Service's significant risk register to the audits in our Internal Audit Plan (as of January 2026)

REF	RISK SUMMARY	NET RISK SCORE	PREVIOUSLY AUDITED	AUDIT IN IA PLAN				OTHER ASSURANCE
				FY25	FY26	FY27	FY28	
PPP005	There is a risk of insufficient levels of qualified and skilled Fire Engineering resources	20	✓		✓		✓	
SDD007	There is a risk of SFRS being unable to maintain adequate levels of Cyber Security to avoid any breach.	20	✓			✓	✓	
TSA019	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.	16	✓	✓				✓
FCS005	There is a risk that the Service may be unable to secure levels of funding required to achieve its strategic objectives.	16	✓			✓		✓
POD024	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.	20			✓			
TSA018	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.	16			✓			✓
SPPC001	There is a risk of the service not consistently providing accurate performance management information from some sources due to inaccurate data or inadequate systems resulting in loss of confidence in reporting service performance.	15			✓			
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.	15			✓			

LINK TO RISK REGISTER

REF	RISK SUMMARY	NET RISK SCORE	PREVIOUSLY AUDITED	AUDIT IN IA PLAN				OTHER ASSURANCE
				FY25	FY26	FY27	FY28	
FCS022	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.	16	✓		✓	✓	✓	
SPPC004	There is a risk that the service fails to comply with information governance legislation	20		✓		✓		
POD020	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.	16	✓	✓	✓			
OD001	There is a risk of a non-resilient fire control due to insufficient employees and an ineffective fire control structure.	15			✓			
SD001	There is a risk of failure to mobilise to an incident due to a technical failure of the existing mobilising systems.	15	✓			✓		
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.	16				✓		
PPP008	The Resilience Management Team has recognised a gap in national-level planning and Disruption preparedness.	16				✓		
PPP009	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.	16					✓	
POD026	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.	16					✓	
POD025	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.	16			✓			
FCS017	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.	15				✓	✓	

INTERNAL AUDIT FOUR-YEAR PROGRAMME 2025-2029

The table below outlines our proposed four-year internal audit four-year programme against the areas of the Scottish Fire and Rescue Service’s Audit Universe for 2025-2029. Audits included in Year 3 and Year 4 are indicative of what might be included based on our initial discussions with management, the current risk register and our audit needs assessment but will be subject to a formal review towards the end of each audit year.

AUDIT AREA	LAST AUDITED	PREVIOUS RATING		2025-26	2026-27	2027-28	2028-29	OTHER ASSURANCE
		DESIGN	EFF.					
Governance, Leadership and Management								
Corporate governance	FY25	SUB	SUB					
Risk management	FY25	MOD	MOD					
Risk assurance	FY23							
Strategic and business performance management								
Management information and performance management	FY22							
Communications and stakeholder engagement								
Environmental and social	FY21							
Data Protection								
Health & Safety								
Legal								
Business continuity planning and disaster recovery								
Compliance function								
Total								

INTERNAL AUDIT FOUR-YEAR PROGRAMME 2025-2029

AUDIT AREA	LAST AUDITED	PREVIOUS RATING		2025-26	2026-27	2027-28	2028-29	OTHER ASSURANCE
		DESIGN	EFF.					
Finance								
Revenue recognition	FY22							External Audit
Accounts receivable	FY20							External Audit
General ledger	FY20							External Audit
Accounts payable	Fy20							External Audit
Expenses/ credit cards	FY20							External Audit
Treasury management								
Budget management/investment prioritisation	FY25							
Capital investment strategy	FY22							
Budget setting and control	FY23							
General financial controls								
Fraud	FY24							External Audit
Procurement and tendering	FY20							
Supplier management	FY23							
Tax								External Audit
Total								

INTERNAL AUDIT FOUR-YEAR PROGRAMME 2025-2029

AUDIT AREA	LAST AUDITED	PREVIOUS RATING		2025-26	2026-27	2027-28	2028-29	OTHER ASSURANCE
		DESIGN	EFF.					
IT								
ITGC	FY24							
Cyber	FY24							
Artificial intelligence								
IT strategy implementation								
IT project management - Change management systems								
Service and support								
IT asset security	FY21							
HR								
Payroll								
HR general controls - for example staff recruitment, appraisals, leavers								
Case Management								
Talent development	FY21							
Training	FY22							
Staff development, performance and succession planning								
Workforce planning	FY23							
Absence management	FY22							
Culture								HMFSI
Equality, diversity and inclusion	FY23							
Total								

INTERNAL AUDIT FOUR-YEAR PROGRAMME 2025-2029

AUDIT AREA	LAST AUDITED	PREVIOUS RATING		2025-26	2026-27	2027-28	2028-29	OTHER ASSURANCE
		DESIGN	EFF.					
Core activities								
Change management check in	FY24							
Fire prevention services strategy delivery								
Freedom of information	FY25							
Environmental management	FY24							
Partnership working	FY23							
Contaminants								
SVQ review	FY22							
PPE	FY25							
Post pandemic review	FY22							
Fact finding investigation	FY21							
Portfolio office	FY21							
Fire safety enforcement	FY21							
Remote working	FY21							
Operational equipment	FY20							
Estates Management	FY25							
Management action plans follow up								
Planning, liaison, management, committee attendance and reporting								
Contingency								
Total								



SCOTTISH FIRE AND RESCUE SERVICE

APPENDICES

IDEAS | PEOPLE | TRUST



APPENDIX I: INTERNAL AUDIT CHARTER

Internal Audit's Purpose and Mandate

Purpose

The purpose of the internal audit function is to strengthen the Scottish Fire and Rescue Service's ability to create, protect, and sustain value by providing the Board via the Audit Risk and Assurance Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Scottish Fire and Rescue Service's:

- ▶ Successful achievement of its objectives
- ▶ Governance, risk management, and control processes
- ▶ Decision-making and oversight
- ▶ Reputation and credibility with its stakeholders
- ▶ Ability to serve the public interest

The Scottish Fire and Rescue Service's internal audit function is most effective when:

- ▶ Internal auditing is performed by competent professionals in conformance with the Institute of Internal Audit's Global Internal Audit Standards™, which are set in the public interest.
- ▶ The internal audit function is independently positioned with direct accountability to the Audit and Risk Assurance Committee.
- ▶ Internal auditors are free from undue influence and committed to making objective assessments.

Mandate

Authority

The Audit and Risk Assurance Committee grants the internal audit function the mandate to provide the Audit and Risk Assurance Committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Audit and Risk Assurance Committee. Such authority allows for unrestricted access to the Audit and Risk Assurance Committee.

The Audit and Risk Assurance Committee authorises the internal audit function to:

- ▶ Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- ▶ Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- ▶ Obtain assistance from the necessary organisation's personnel in relevant engagements, as well as other specialised services from within or outside the organisation to complete internal audit services.

Independence, position, and reporting relationships

The Head of Internal Audit (HoIA) HoIA will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function.

The HoIA will report functionally to the Audit and Risk Assurance Committee and administratively to the Senior Leadership Team.

This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit and Risk Assurance Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The HoIA will confirm to the Audit and Risk Assurance Committee, at least annually, the organisational independence of the internal audit function.

The HoIA will disclose to the Audit and Risk Assurance Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

APPENDIX I: INTERNAL AUDIT CHARTER

Board Oversight

To establish, maintain, and ensure the Scottish Fire and Rescue Service's internal audit function has sufficient authority to fulfil its duties, the Audit and Risk Assurance Committee will:

- ▶ Discuss with the HoIA and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- ▶ Ensure the HoIA has unrestricted access to and communicates and interacts directly with the Audit and Risk Assurance Committee, including in private meetings without senior management present.
- ▶ Discuss with the HoIA and senior management other topics that should be included in the internal audit charter.
- ▶ Participate in discussions with the HoIA and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- ▶ Review and approve the internal audit function's charter annually, which includes the internal audit mandate and the scope and types of internal audit services.
- ▶ Approve the risk-based internal audit plan.
- ▶ Approve the internal audit function's human resources administration and budgets.

- ▶ Collaborate with senior management to determine the qualifications and competencies the organisation expects in a chief audit executive.
- ▶ Authorise the appointment and removal of the chief audit executive and out-sourced internal audit provider.
- ▶ Approve the fees paid to the out-sourced internal audit provider.
- ▶ Review the chief audit executive's and internal audit function's performance.
- ▶ Receive communications from the HoIA about the internal audit function including its performance relative to its plan.
- ▶ Ensure a quality assurance and improvement program has been established and review the results annually.
- ▶ Make appropriate inquiries of senior management and the HoIA to determine whether scope or resource limitations are inappropriate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, Audit and Risk Assurance Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- ▶ A significant change in the Global Internal Audit Standards.
- ▶ A significant acquisition or reorganisation within the organisation.
- ▶ Significant changes in the chief audit executive, Audit and Risk Assurance Committee, and/or senior management.
- ▶ Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- ▶ New laws or regulations that may affect the nature and/or scope of internal audit services.



APPENDIX I: INTERNAL AUDIT CHARTER

HoIA Roles and Responsibilities



Ethics and Professionalism

The HoIA will ensure that internal auditors:

- ▶ Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- ▶ Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations.
- ▶ Encourage and promote an ethics-based culture in the organisation.
- ▶ Report organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The HoIA will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the HoIA determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment

Internal auditors will:

- ▶ Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, Audit and Risk Assurance Committee, management, or others.
- ▶ Exhibit professional objectivity in gathering, evaluating, and communicating information.
- ▶ Make balanced assessments of all available and relevant facts and circumstances.
- ▶ Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

APPENDIX I: INTERNAL AUDIT CHARTER

HoIA Roles and Responsibilities



Managing the Internal Audit Function

The HoIA has the responsibility to:

- ▶ At least annually, develop a risk-based internal audit plan that considers the input of the Audit and Risk Assurance Committee and senior management. Discuss the plan with the Audit and Risk Assurance Committee and senior management and submit the plan to the Board for review and approval.
 - ▶ Communicate the impact of resource limitations on the internal audit plan to the Audit and Risk Assurance Committee and senior management.
 - ▶ Review and adjust the internal audit plan, as necessary, in response to changes in the organisation's business, risks, operations, programs, systems, and controls.
 - ▶ Communicate with the Audit and Risk Assurance Committee and senior management if there are significant interim changes to the internal audit plan.
 - ▶ Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
 - ▶ Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit and Risk Assurance Committee and senior management periodically and for each engagement as appropriate.
 - ▶ Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate
 - ▶ Identify and consider trends and emerging issues that could impact the Scottish Fire and Rescue Service and communicate to the Audit and Risk Assurance Committee and senior management as appropriate
- ▶ Consider emerging trends and successful practices in internal auditing
 - ▶ Establish and ensure adherence to methodologies designed to guide the internal audit function
 - ▶ Ensure adherence to relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit and Risk Assurance Committee and senior management
 - ▶ Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the HoIA cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit and Risk Assurance Committee.

APPENDIX I: INTERNAL AUDIT CHARTER

HolA Roles and Responsibilities

Communication with the Audit and Risk Assurance Committee and Senior Management

The HolA will report as required or where appropriate to the Audit and Risk Assurance Committee and senior management regarding (see appendix II for an example of proposed working protocols):

- ▶ The internal audit function's mandate
- ▶ The internal audit plan and performance relative to its plan
- ▶ Internal audit budget
- ▶ Significant revisions to the internal audit plan and budget
- ▶ Potential impairments to independence, including relevant disclosures as applicable
- ▶ Results from the quality assurance and improvement program, which include the internal audit function's conformance with the IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement
- ▶ Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit and Risk Assurance Committee
- ▶ Results of assurance and advisory services
- ▶ Resource requirements
- ▶ Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the organisation's risk appetite.



Quality Assurance Improvement Programme (QAIP)

The HolA will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function.

The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement.

The plan will assess the efficiency and effectiveness of internal audit and identify opportunities for improvement.

Annually, the HolA will communicate with the Audit and Risk Assurance Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.

External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside BDO; qualifications must include at least one assessor holding an active Certified Internal Auditor credential.

APPENDIX I: INTERNAL AUDIT CHARTER

Scope and Types of Internal Audit Services

Scope and Types of Internal Audit Services

- ▶ The scope of internal audit services covers the entire breadth of the organisation, including all Scottish Fire and Rescue Service activities, assets, and personnel.
- ▶ The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit and Risk Assurance Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the organisation.
- ▶ The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- ▶ Risks relating to the achievement of the organisation's strategic objectives are appropriately identified and managed.
- ▶ The actions of Scottish Fire and Rescue Service's officers, directors, management, employees, and contractors or other relevant parties comply with organisational policies, procedures, and applicable laws, regulations, and governance standards.
- ▶ The results of operations and programs are consistent with established goals and objectives.
- ▶ Operations and programs are being carried out effectively and efficiently.
- ▶ Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the organisation.
- ▶ The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- ▶ Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.



APPENDIX II - WORKING PROTOCOLS AND PERFORMANCE

The tables opposite set out the principal communication and reporting points between and Internal Audit, which are subject to regular review. Any future changes to the communication and reporting points are reported to the Audit & Risk Assurance Committee for approval.

Table One: Liaison Meetings Between the organisation and Internal Audit and with External Audit

MEETING	FREQUENCY	ARAC	CHIEF OFFICER	SENIOR LEADERSHIP TEAM	RELEVANT STAFF	EXTERNAL AUDIT
Internal audit liaison meeting with management	As required		✓		✓	
Internal audit update meetings	As required		✓	✓		
Quality Assurance Meeting	As required		✓			
Liaison meeting with Chair of the Audit & Risk Assurance Committee	As required	✓				
ARAC to discuss audit progress	Quarterly	✓				
Meetings to raise immediate concerns	As necessary	✓	✓	✓	✓	
Meetings with external audit	As necessary					✓

Table Two: Key Reporting Points Between the organisation and Internal Audit

MEETING	ARAC	AUDIT SPONSOR	SENIOR LEADERSHIP TEAM	RELEVANT STAFF
Annual Internal Audit Plan	✓	✓	✓	✓
Individual internal audit planning documents		✓	✓	✓
Draft Internal Audit Reports*		✓	✓	✓
Final Internal Audit Reports*	✓	✓	✓	✓
Quality Progress Reports	✓		✓	
Annual Internal Audit Report	✓	✓	✓	

*Internal Audit reports are distributed to the relevant Management Team members only.

APPENDIX II - WORKING PROTOCOLS AND PERFORMANCE

Internal Audit Performance Measures and Indicators

Internal Audit’s performance is assessed in two ways. Firstly, there is the ability for us to self-assess our performance on a regular basis and report back to the Audit & Risk Assurance Committee on certain measures around inputs and satisfaction from those members of management who have been subject to a review.

Secondly, the view of the Audit & Risk Assurance Committee as to the value being received from its internal audit provider has to be taken into account. Much of this can be drawn from our attendance at Audit & Risk Assurance Committee, in camera meetings and by the views of management. For our part, we look to report to the Audit & Risk Assurance Committee regularly on the internal audit inputs as detailed below.

The tables contain performance measures and indicators that we consider to have the most value in assessing the efficiency and effectiveness of Internal Audit.

Tables three and four contain performance measures and indicators that we consider to have the most value in assessing the efficiency and effectiveness of internal audit. We recommend that the Audit & Risk Assurance Committee approves the following measures which we will report to each meeting and/or annually as appropriate.

Table Three - Performance reporting to Audit & Risk Assurance Committee

MEASURE / INDICATOR
<p>Audit coverage</p> <ul style="list-style-type: none"> ▶ Audits completed against the Annual Audit Plan ▶ Actual days input compared with Annual Audit Plan
<p>Audit planning and reporting</p> <ul style="list-style-type: none"> ▶ Days to issue draft report after end of fieldwork

Table Four: Annual Performance Reporting

MEASURE / INDICATOR
<p>Relationships and client satisfaction</p> <ul style="list-style-type: none"> ▶ Client satisfaction reports
<p>Staffing</p> <ul style="list-style-type: none"> ▶ Colleague mix compared with budget ▶ Percentage of Director and Manager time ▶ Continuity of staffing ▶ Use of specialist staff (e.g. IT Risk and Advisory)

Management performance measures and indicators

Management’s ability to respond efficiently to internal audit findings and recommendations helps the Audit & Risk Assurance Committee to form its own view of the internal control framework.

Importantly, management’s consideration of internal audit findings plays a contributory factor in our ability to deliver timely reports to the Audit & Risk Assurance Committee. Therefore, the following measures are also reported to the Audit & Risk Assurance Committee.

MEASURE/INDICATOR
<p>Audit reporting</p> <ul style="list-style-type: none"> ▶ Days for receipt of management responses

Other performance measures

In addition to the above mentioned measures, we will also provide the Audit & Risk Assurance Committee with the results of other reviews of our internal audit service as and when they become available, including:

- ▶ Independent quality assurance reviews as required by the Chartered Institute of Internal Auditors (IIA)
- ▶ BDO internal quality assurance reviews.

APPENDIX III: 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 IV: QUALITY ASSURANCE IMPROVEMENT PROGRAMME

In accordance with Standard 8.3 of the Global Internal Audit Standards, we must develop, implement and maintain a quality assurance improvement programme (QAIP).

Our QAIP is premised on the following three key activities. We will report annually to the Audit & Risk Assurance Committee on the results of the ongoing monitoring of quality and performance (including the results of the internal quality assessments). Results of the external quality assessments will be reported when completed. If applicable, plans to address any improvements identified will also be communicated.

Ongoing monitoring of quality and performance

Internal audit methodology - A standard internal audit methodology, working papers and templates are in use. Our methodology is updated when necessary and formally reviewed on an annual basis.

Supervision and review of outputs - All internal audit work is supervised and formal review of all deliverables including annual plans, terms of reference, draft and final reports and written advice is performed by Claire Robertson before issue.

Use of subject matter experts - Our work employs sufficient technical knowledge and skills to safeguard quality. To deliver your Internal Audit Plan, we will draw on the use of subject matter expert (SME) where applicable. The SME will be used either to review the scope and work or to deliver it.

Monitoring of the performance - A suite of quantitative and qualitative key performance metrics is in place to monitor the performance and effectiveness of the Internal Audit team and the value Internal Audit brings to the business.

Stakeholder feedback - Is requested from audit stakeholders after each audit and used to identify ways to improve our service.

Sharing of good practice - we promote a culture where lessons learned and good practice are shared across the team.

Internal assessments

Annual self assessment - On an annual basis, an experienced review Partner or Director will perform a self-assessment of compliance with the Global Internal Audit Standards which will include a sample of files. An improvement action plan will be drafted based on the findings.

Hot and cold reviews - During the year, an experienced review Partner, Director or Senior Manager, independent of the engagements under review, will also review a selection of individual internal audit engagements to obtain ongoing assurance on the technical quality of our work. These will be performed based upon an agreed review programme, of closed (cold) files and thematic (hot) reviews of in-flight engagements.

Four eyes principle - All our outputs and the key underlying documentation are subject to review by a second person. For you, our work will be subject to one detailed review by a Senior manager and a higher-level review by the Director/Partner.

External assessments

In accordance with Standard 8.4, an external assessment of the quality (EQA) of our internal audit work must be conducted at least once every five years by a qualified, independent assessor or assessment team.

Previous EQA

At BDO we recognise the importance of independent quality assurance and so submit our RAS team to an External Quality Assurance (EQA) review every five years, most recently in April 2021. We engaged the Chartered Institute of Internal Auditors (CIIA) to carry out the EQA and, in summary, their conclusion was that BDO generally conforms to the International Professional Practices Framework (IPPF). This is the highest of the three gradings awarded by the CIIA.

A copy of the EQA report is available to our clients so they can obtain comfort regarding our working practices.

Next EQA

Our next EQA is expected to be delivered in 2026. As part of communications with clients, the project team will discuss the results of the external assessment with the Audit & Risk Assurance Committee

APPENDIX IV: QUALITY ASSURANCE IMPROVEMENT PROGRAMME

Initiative	Benefit	Due date	Completed
Enhance the use of data analytics in our audits where relevant	Allow the analysis of 100% of the population and provide meaningful insights to the business	Ongoing throughout delivery of our 26/27 IA plan	
Perform benchmarking in each Internal Audit review where relevant	Allows management to gain insights into what other similar organisations are doing	Ongoing throughout delivery of our 26/27 IA plan	
Align Internal Audit's focus to the strategic objectives and challenges of the organisation	Focus IA's attention to matters of most significance.	Ongoing throughout delivery of our 26/27 IA plan	
Implement agreed actions as a result of stakeholder feedback on completed review and general engagement	Meet stakeholder's expectations.	Ongoing throughout delivery of our 26/27 IA plan	

APPENDIX V: INTERNAL AUDIT STRATEGY

BUSINESS STRATEGIC CONTEXT

To protect and improve the environment in ways that, as far as possible, also contribute to improving health and well-being and achieving sustainable economic growth.

INTERNAL AUDIT VISION AND OBJECTIVES

Internal Audit is positioned to play a pivotal role in the organisation’s journey toward sustained success. By focusing on technology, developing and retaining top talent, optimising processes, and expanding its role as a Strategic Advisor and collaborator, we will ensure that Internal Audit remains an essential and respected contributor to the business goals and strategic objectives globally and the enhancement of risk resilience. In addition, Internal Audit will continue to oversee the implementation of audit recommendations.

STRATEGIC PILLARS

Supporting the strategy

- Internal Audit is positioned to serve as a trusted and strategic advisor, providing business leadership with forward-looking, high-value insights that support strategic decision-making, enhance risk awareness, and align with the organisational risk appetite.
- Internal Audit will work closely with other assurance providers - notably second line functions such as IT Security, Compliance, H&S

People management and development

- A high-performing and flexible Internal Audit team is essential for delivering quality and impactful audit services.
- The people strategy focuses on recruiting and nurturing a talented, versatile, and technically proficient workforce.
- By investing in IIA/ CA trainees, advanced qualifications, availability of SMEs and specialised training across key areas—such as ESG, fraud, IT, operations, and regulatory frameworks we will deepen the team’s expertise and strengthen our capacity to address complex audit demands.

Process and methodology

- Optimising our audit methodologies to ensure they remain agile, relevant, and compliant with the latest IIA standards and regulatory expectations.
- Maintaining strong relationships with the Institute and regulators.
- Quality will remain at the heart of our service with robust assurance checking and review procedures, overseen through annual and periodic hot/cold review procedures.
- Our Quality Assurance and Improvement Programme (QAIP) will continue to be robust, involving regular internal and external assessments that align with industry best practices.

Technology development

- In an environment of rapid technological change, Internal Audit will continuously evolve and adopt digital innovations to deliver more effective, insightful, and efficient assurance. This strategy prioritises the integration of advanced data analytics and AI across audit operations, positioning these tools as essential elements of our methodology.
- Internal Audit will maintain close relationships with the DPO of the business to ensure our approach is aligned with the organisation’s approach to data protection and IT/ Cyber security.

APPENDIX V: INTERNAL AUDIT STRATEGY - PROPOSED ACTIONS 2026/27

AREA	INITIATIVE / ACTION
STRATEGY SUPPORT	<ul style="list-style-type: none"> • Continue to work closely with wider second line group to align working practices to support assurance over the strategy • Ensure annual plan reflects strategic priorities including key programmes e.g. organisational restructure and regulatory performance • Consider more agile/ advisory auditing techniques to provide timely conclusions and develop and adopt alternative reporting formats e.g. Board briefing papers
PEOPLE	<ul style="list-style-type: none"> • Resources will remain broadly constant with the HIA supported by the Associate Director plus additional BDO resources as required • Review team resources periodically to confirm sufficient capacity and capability • Ensure team members hold or are working towards professional and relevant qualifications • Reflect on SME input requirements through annual audit planning e.g. cyber, ESG, ECCTA • Ensure team CPD remains up to date • Invest in 1-1 time and additional coaching as required to develop team members
PROCESS	<ul style="list-style-type: none"> • Perform annual desktop review of manual and methodology to confirm in line with professional standards • Undertake annual self assessment against EQA • Review/ revisit regulator/ other key stakeholder expectations • Participate in BDO cold/hot review process and NPS process. Act upon any improvement points • Update QAIP • Commission independent EQA every five years
TECHNOLOGY	<ul style="list-style-type: none"> • Investigate opportunities for wider use of data analytics to support IA project work • Invest in new technologies and team training as required to widen the use of GenAI in IA delivery • Work closely with CIO/ DPO to ensure data/ cyber security protocols are maintained

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF RISK
ADVISORY SERVICES SCOTLAND

+44 (0)7583 237 579
claire.robertson@bdo.co.uk

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**SCOTTISH
FIRE AND RESCUE SERVICE**

Working together for a safer Scotland

**SCOTTISH FIRE AND RESCUE
SERVICE**

**HEALTH AND SAFETY
- TERMS OF REFERENCE - DRAFT**

MARCH 2026

SIGN OFF			
ON BEHALF OF BDO LLP		ON BEHALF OF SCOTTISH FIRE AND RESCUE SERVICE	
SIGNATURE:	CLAIRE ROBERTSON	SIGNATURE:	CRAIG MCGOLDRICK
TITLE:	DIRECTOR	TITLE:	DIRECTOR OF TRAINING, SAFETY AND ASSURANCE
DATE:		DATE:	

BACKGROUND

BACKGROUND

As part of the 2026-27 Internal Audit Plan, it was agreed that internal audit would review the Health and Safety arrangements in place within the Scottish Fire and Rescue Service and compare this with good practice.

A dedicated Health and Safety team manages the organisation's health and safety compliance, led by a Head of Safety and Assurance, and supported by Health and Safety Advisers. This team sits within the Safety and Assurance function of the Training and Safety Assurance Directorate. The Head of Safety and Assurance acts as Health and Safety Manager, designated as the named competent person for Health and Safety Executive (HSE) requirements. Their work aligns with the HSE's "Plan, Do, Check, Act" model (HSG65). Operational support comes from station and watch commanders.

Health and safety assurance is guided by ISO 45001, with a structure of audits and inspections to ensure compliance. These include station audits, thematic inspections, and more supportive "planned support reviews," with findings routed to the appropriate directorate management teams and a newly established national Health and Safety Board.

Recent organisational changes placed Health and Wellbeing under the Safety and Assurance function. Governance is now overseen by the Senior Management Board and the new national Health and Safety Board.

Existing policies and procedures are available on the intranet, covering management arrangements and safe systems of work, though the organisation is keen to improve practical application.

A safety culture survey and associated culture action plan indicate ongoing efforts to enhance engagement. Current systems include TASS for event reporting, though a transition is underway to a new off-the-shelf platform (EVO TECH) for accident reporting, operational assurance, and other core modules. Additional software (Corrity) supports health and medical assessments.

Despite resource constraints, the team remains focused on ensuring compliance, managing legislative changes, and offering necessary training. An HSE inspection is expected in July, with a particular focus on managing contaminants, and work is in progress on a tracker app to monitor implementation of procedures.

PURPOSE OF THE REVIEW

The purpose of this review is to provide the Audit & Risk Assurance Committee with assurance around the arrangements in place in relation to key employer health and safety responsibilities and that they are well designed and operating effectively throughout the organisation. We will also assess whether effective management reporting is in place to allow for the timely escalation and resolution of health and safety risks.

MANAGEMENT COMMENTS

UPDATE AS REQUIRED

SUMMARY SCOPE AND APPROACH

The following areas will be covered as part of the scope for this review:

- Policies and Procedures
- Roles and Responsibilities
- Risk Assessments
- Oversight
- Governance
- Actions
- Training
- Rules and Regulation

Interviews/documentation review will be undertaken to understand the process and design of control arrangements for controls for the areas under scope. Detailed testing through walkthroughs will be carried out, along with a review of evidence, periodic updates and follow up meetings as required.

A closing meeting will take place to discuss findings and agree actions. We will then produce a draft report that will be provided to management for confirmation of their management actions before issuing a final report.

EXCLUSIONS/LIMITATIONS OF SCOPE

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 over all health and safety related matters within the organisation. We are reliant on the honest representation by staff and timely provision of information as part of this review.

Link to Institute of Internal Auditors' (IIA) Topical Requirements

In accordance with the IIA's International Professional Practices Framework, we are required to consider the relevance of the Topical Requirements in our risk assessment.

For this review, we do not deem any of the Topical Requirements as applicable.

DETAILED SCOPE, RISKS & APPROACH - PAGE 1

The table below and on the following pages outlines the areas which will be covered as part of this review, the key inherent risks associated with the areas under review and our high-level approach to test the design and operational effectiveness (where applicable) of the controls in place to mitigate the risks outlined:

SCOPE AREA	KEY RISKS	APPROACH
POLICIES AND PROCEDURES	1. Actions are taken by staff which do not align with the organisation's health and safety requirements, as the organisation may not have developed and communicated health and safety policies and procedures.	<ul style="list-style-type: none"> Review and assess the health & safety policies, strategy and procedures for completeness, approval and availability. Confirm the process for ensuring that these are communicated to all staff members, including new starts. Confirm the process for ensuring that staff keep up to date with health and safety legislation and requirements.
ROLES AND RESPONSIBILITIES	2. Roles and responsibilities in relation to health and safety including fire safety, electrical safety, first aid and working practices may not be well defined and understood resulting in staff being unaware of what they are required to do, and health and safety processes not being followed.	<ul style="list-style-type: none"> Internal audit will assess whether the role of the Board, management and operational staff in relation to health and safety is clearly documented. Review and assess the governance arrangements in place for health and safety, including frequency of meetings, attendees and evidence maintained. Review and assess group remits with responsibility for health and safety.
RISK ASSESSMENTS	3. The organisation may not follow regulation due to risk assessments for example on fire safety, electrical safety, first aid and working practices not having been completed appropriately.	<ul style="list-style-type: none"> Review and assess the health and safety risk assessments undertaken in line with statutory requirements. Confirm the process for tracking and completing the health and safety risk assessments. Confirm the process for addressing issues identified within the risk assessments.
OVERSIGHT	4. The organisation may have breached its regulatory requirements due to there being no effective inspection process in place to provide assurance on health and safety compliance.	<ul style="list-style-type: none"> Review and assess the inspection processes that are undertaken throughout the organisation for health and safety compliance, for example fire and electrical safety checks, equipment quality controls and walkarounds. Internal audit will conduct sample testing to ensure that the inspection processes are being undertaken. Review and assess the completion of internal reviews, including quarterly support reviews and thematic audits. Review and assess whether the results of internal reviews are reported on and actioned. Review and assess the follow up process for internal review actions. Review and assess the health and safety system in place.

DETAILED SCOPE, RISKS & APPROACH - PAGE 2

SCOPE AREA	KEY RISKS	APPROACH
GOVERNANCE	5. Management and the Board are not provided with suitable information to make informed decisions as the organisation may not have adequate, timely or sufficient reporting in place in relation to health and safety management.	<ul style="list-style-type: none"> • Review the health & safety papers presented to the Sub-Committees, Board and Management over one year and assess adequacy for discharge of responsibilities and includes all details which might be expected. • Confirm the process for tracking and overseeing actions from previous meetings and assessments. • Review and assess the health and safety plan to ensure that this includes provision of training, inspection and advice, and that this is appropriately approved and monitored. • Confirm the process for reporting the results of external reviews, and review and assess action planning and monitoring relating to these reviews. • Assess whether progress toward achieving accreditation standards is effectively monitored.
ACTIONS	6. There may not be adequate action plans in place to remediate issues in a timely manner as they are identified.	<ul style="list-style-type: none"> • Confirm what action plans are developed to remediate identified health and safety issues. • Review and assess the processes in place for tracking and remediating health and safety issues. • Review and assess the process for developing and overseeing the health and safety action plans. • Review and assess the outputs of the safety culture survey. Confirm whether actions are tracked and overseen by management.
TRAINING	7. Staff do not have sufficient health and safety capabilities to effectively discharge their roles and responsibilities as the organisation may not be providing appropriate health and safety training.	<ul style="list-style-type: none"> • Confirm the health and safety training provided throughout the organisation. • Confirm who receives the training and how training needs are identified. • Review and assess the induction programme, verifying that it contains health and safety training. • Confirm whether a skills analysis has been carried out by the Health and Safety team to determine whether there is the right sector knowledge within the team, and to confirm that CPD is up to date. • Confirm the process for ensuring that mandatory renewal dates are not missed.
RULES AND REGULATION	8. Rules and regulations are not being complied with resulting in regulatory action being taken against the organisation.	<ul style="list-style-type: none"> • Confirm whether the organisation have documented all relevant rules and regulations that apply to them regarding health and safety. • Review and assess the process for gaining assurance that rules and regulations are being complied with. • Review and assess the process for monitoring changes and emerging health and safety rules and regulations which the organisation is required to comply with.

KEY CONTACTS, TIMELINE & LOCATION

KEY CONTACTS				
BDO LLP				
Claire Robertson	Director	Head of Internal Audit	T:07583 237 579	E:Claire.Robertson@bdo.co.uk
Sean Morrison	Internal Audit Associate Director	Engagement lead	E:sean.Morrison@bdo.co.uk	
SFRS				
Craig McGoldrick	Director of Training, Safety and Assurance	Audit Sponsor	E: Craig.McGoldrick@firescotland.gov.uk	
Jim Holden	Head of Safety and Assurance	Key Audit Contact	E: Jim.Holden@firescotland.gov.uk	
Internal audit will endeavour to engage with all relevant stakeholders in relation to the scope of the review.				

PLANNED TIMELINE	
AUDIT ACTIVITY	DATE
SCOPING MEETING	06/03/2026
TERMS OF REFERENCE AGREED	TBC
DOCUMENTATION REQUEST DEADLINE	10/04/2026
FIELDWORK COMMENCEMENT	13/04/2026
END OF FIELDWORK	15/05/2026
CLOSING MEETING	22/05/2026
ISSUE OF THE DRAFT REPORT	05/06/2026
RECEIPT OF MANAGEMENT RESPONSES	19/06/2026
ISSUE OF UPDATED FINAL DRAFT	22/06/2026
ISSUE OF FINAL REPORT	23/06/2026
AUDIT & RISK COMMITTEE DATE	08/09/2026

By accepting this Terms of Reference document you are agreeing to the timing of this audit

The staff listed above will be contacted during the fieldwork to assist in completion of the assignment. All these staff will be contacted prior to fieldwork to agree the timing of our visit and should be issued with a copy of this terms of reference. It is important that staff involved with the assignment are notified. To assist us in planning the logistics of the assignment, including provision of documents and meeting organisation the above audit coordinator has been nominated.

LOCATION

We plan to perform this review via a combination of remote and on-site working as required as agreed with you. We will use a combination of conference calls, video conferencing facilities and emails. We will endeavour to limit the amount of time required of key colleagues.

ALLOCATION & FEES

ALLOCATION

This is a 22-day allocation, split as follows:

AREA	DAYS
Planning	3
Fieldwork	15
Reviewing and Reporting	4

FEES

ACTIVITY	DAYS	RATE (£)	COST (£)
Estimated Cost of Review	22	£576	£12,672

BUDGET & ASSUMPTIONS

We will charge fees for this assignment in line with our agreed Engagement Letter, including any subsequent changes agreed with you. Our fees for this engagement are set at £12,672 (excluding VAT), this includes planning, delivery, report writing and management review. This fee represents a total of 22 days on a blended day rate of £576. See the table to the left-hand side for a full breakdown of the fees.

The fees are based upon our estimate of the time required to complete the engagement. These costs have been calculated on the assumption that we will receive all information outlined on this page by the dates specified and that we will be granted access to all key personnel.

The allocation outlined to the left-hand side above is based upon our estimate of the time required to complete the engagement outlined within this document. If the scope of work changes, we will communicate with management any predicted over-or-underspend, before invoicing. In addition, we assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit day allocation may not be accurate.

TIMING CHANGES AND CANCELLATION

In accepting this Terms of Reference document, you are agreeing to the timing of this audit specified in this document. We will make every effort to accommodate timing changes or cancellation of the audit however any changes within 3 weeks of the start of the fieldwork may result in fees being charged in respect of the audit. Changes with more than 3 weeks' notice will be accommodated at no extra charge.

ACCESS TO INFORMATION & COLLEAGUES

Any unreasonable delay in gaining access to required information or key colleagues will place audit timings at risk and may result in additional fees to you. Any such charges would be notified to you and agreed at the time the issue is identified.

APPENDIX A: DOCUMENTATION REQUEST

Outlined below and on the following page is an initial information request relating to this audit. Timely receipt of this information is critical to ensure that the objectives of the audit are met and that the work is completed on time. We have provided an overview of what we require from you. If you can please ensure to present the requested documentation by 10 April 2026 that would be most appreciated. We have tried to be specific wherever possible; however, please do contact us as soon as possible if you are unsure about any of the information required. Please note that this is an initial request and is not exhaustive - further information requiring your attention (including meetings) will be required at the time of our fieldwork.

INITIAL DOCUMENTATION REQUEST LIST	SCOPE AREA
Health and safety policies and relevant procedures	Policies and Procedures
Policy and procedure availability - for example screenshots intranet	Policies and Procedures
Examples of 2025 and 2026 health and safety reporting to through the governance chain and current action plans/logs	Governance
Health and safety training records and materials (can view via walkthrough)	Training
Tracker for health and safety risk assessments	Risk Assessments
Example of the health and safety communications	Oversight
Population of health and safety incidents in the last 12 month	Oversight
Last two quarterly health and safety audit reports (including any subsequent governance reporting)	Oversight
Last two quarterly health and safety thematic review reports (including any subsequent governance reporting)	Oversight

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF RISK
ADVISORY SERVICES - SCOTLAND

+44 (0)7583 237 579
claire.robertson@bdo.co.uk

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Report No: C/ARAC/11-26

Agenda Item: 7.2

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE							
Meeting Date:	9 APRIL 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 <u>Board Standing Order 9</u>						
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
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 Risk Management and 6 actions 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
2022/23	Post Pandemic Review	1.1	Update Directorate Business Continuity Plans	Grade 3
2023/24	Partnership Working	3.1.2*	Superseded within Rec 3.1.1	Grade 3
2024/25	Anti-Fraud Arrangements	1.1	Lack of Policy Review	Grade 3
2024/25	Anti-Fraud Arrangements	1.2	Absence of a Fraud Response Plan	Grade 3
2024/25	Anti-Fraud Arrangements	3.2.2	Fraud Awareness Training	Grade 3
2024-25	Anti-Fraud Arrangements	4.3	Continued development of a Verification Dashboard	Advisory
2024/25	Anti-Fraud Arrangements	5.1.1*	Notifying the Director of Finance & Contractual Services and Police Scotland of suspected fraud	Grade 3
2025/26	Corporate Governance	3.1	Meeting Administration Requirements	Low
2025/26	Risk Management	1.1.1*	Strategic Risks	Medium
2025/26	Risk Management	6.2*	Portfolio Risk Summary Reports	Low

3.4 26 actions remain outstanding with the oldest related to audits carried out in 2023/24.

3.5 Note that of the 26 actions, 21 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: <ul style="list-style-type: none"> • Scrutinise the follow up report

5	Key Strategic Implications
5.1	Risk/Risk Appetite
5.1.1	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	Financial
5.2.1	Reviews undertaken as part of the 2025/26 internal audit plan have been incorporated within the budget for 2025/26.
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	Health & Safety
5.5.1	Any implications arising from the report will be managed by the relevant Directorate.
5.6	Health & Wellbeing
5.6.1	Any implications arising from the report will be managed by the relevant Directorate.
5.7	Training
5.7.1	Any implications arising from the report will be managed by the relevant Directorate.

OFFICIAL

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 4 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
<i>Audit and Risk Assurance Committee</i>		<i>9 April 2026</i>
		Report Classification/ Comments
		<i>For Scrutiny</i>

Appendix A – Progress update on Internal Audit Recommendations (Quarter 4 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 4 Follow Up review:

- Six actions have been added since the previous Quarter, from the Risk Management Review
- For Quarter 3, sufficient evidence has been provided to close five actions and parts of four actions which are as follows:

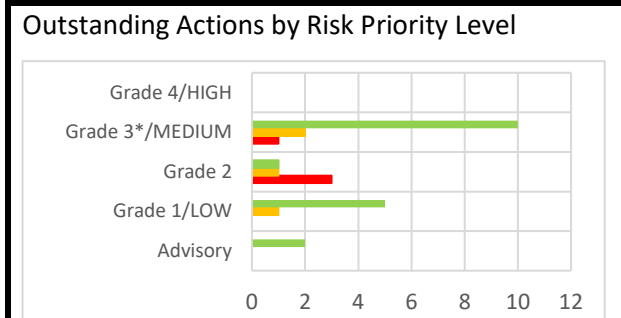
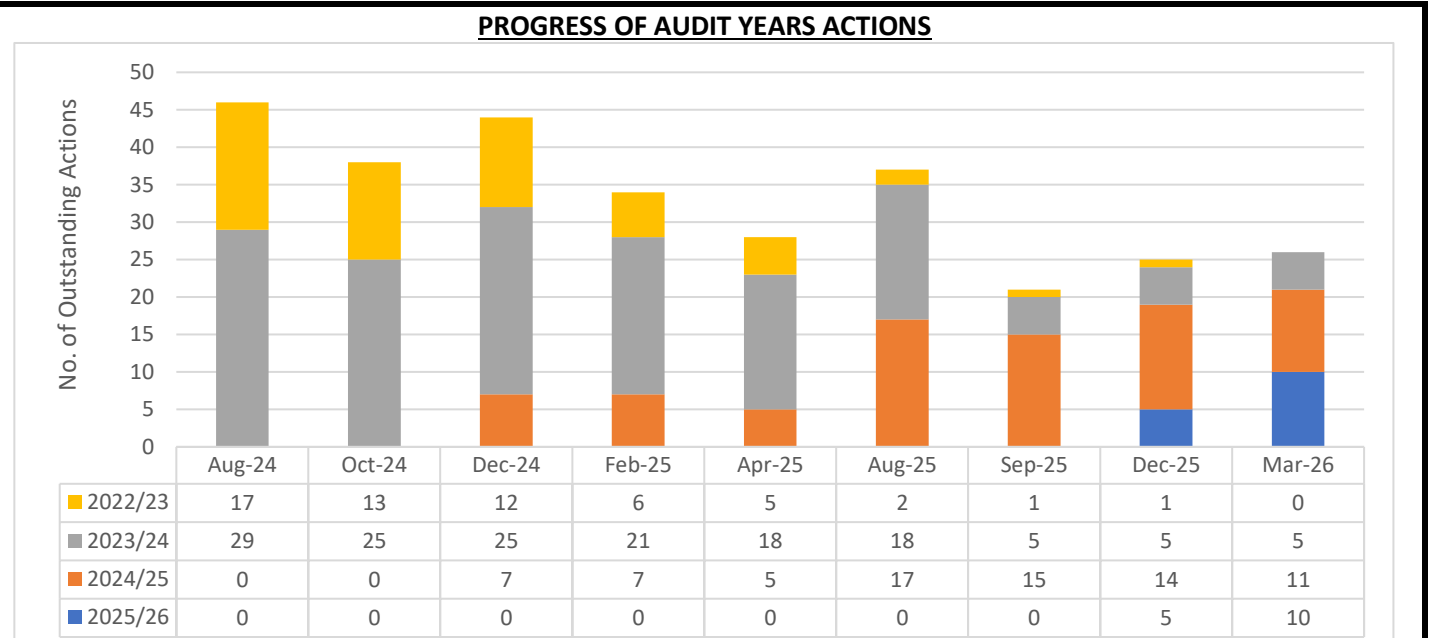
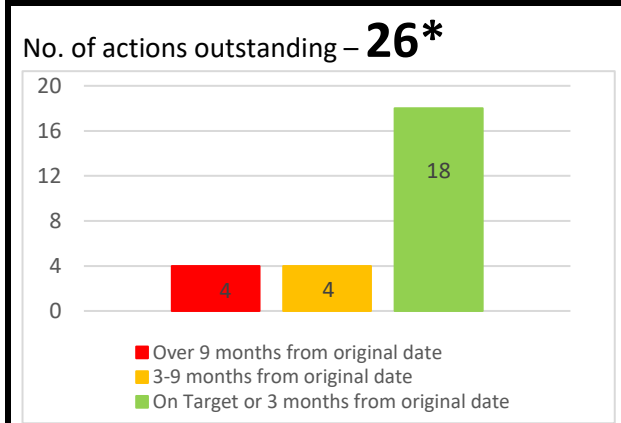
Year	Audit Assignment	Rec Ref	Subject of Recommendation	Grade
2022/23	Post Pandemic Review	1.1	Update Directorate Business Continuity Plans	Grade 3
2023/24	Partnership Working	3.1.2*	Superseded within Rec 3.1.1	Grade 3
2024/25	Anti-Fraud Arrangements	1.1	Lack of Policy Review	Grade 3
2024/25	Anti-Fraud Arrangements	1.2	Absence of a Fraud Response Plan	Grade 3
2024/25	Anti-Fraud Arrangements	3.2.2	Fraud Awareness Training	Grade 3
2024-25	Anti-Fraud Arrangements	4.3	Continued development of a Verification Dashboard	Advisory
2024/25	Anti-Fraud Arrangements	5.1.1*	Notifying the Director of Finance & Contractual Services and Police Scotland of suspected fraud	Grade 3
2025/26	Corporate Governance	3.1	Meeting Administration Requirements	Low
2025/26	Risk Management	1.1.1*	Strategic Risks	Medium
2025/26	Risk Management	6.2*	Portfolio Risk Summary Reports	Low

Dashboard – data as at 28 February 2026

*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 as the 1 recommendation & would not be closed until all parts are completed. Cyber Security - Both parts of recommendation 2 are classed as 1 action. Risk Management has 6 Recommendations with sub management actions, all management actions require to be completed before a recommendation will be classed as closed

No. of actions complete past 12 months
30

No. of Actions closed since last ARAC meeting
6*



*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 28.02.2026)	AUDIT YEAR	AUDIT REVIEW	Action No.	Action Priority	Original Action Due	Revised Date	% Complete
17	2023/24	Contract Management	2.1	GRADE 3	30.09.2024	30.09.2025	100%
14	2023/24	Contract Management	3.3	GRADE 2	30.09.2024	30.04.2026	100%
11	2023/24	Partnership Working	1.1	GRADE 2	31.03.2025	28.02.2026	90%
11	2023/24	Partnership Working	3.1.1	GRADE 3	31.03.2025	30.12.2025	15%

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

2023-24	Partnership Working <small>*Partnership Working Rec No. 3.1 is classed as 1 recommendation & would not be closed until both parts are classed as complete</small>		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: <ul style="list-style-type: none"> 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	2 nd 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	28 Feb 2026	Grade 2	90%	RED
Progress to date (update provided 25/02/26)	<ul style="list-style-type: none"> 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. The Guidance Document will be presented to the Strategic Leadership Team for approval in March 26. 															
Outstanding actions to close the recommendation	<ul style="list-style-type: none"> Seek formal Strategic Leadership Team approval. 															
Internal Audit Comments	Per management response, action still in progress.															
Rec No.	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	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	1 st Agreed Revised Date	Priority	% Complete	Status
	Action 1 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	30 December 2026	Grade 3	15%*	RED
Action 1 Progress to date (update provided 05/02/26)		<ul style="list-style-type: none"> Development of a reporting tool has been mapped by DaTs. This work indicates that a wider reporting tool is a bigger task than anticipated. This has been reported to the auditor, SLT and Committee. The work from Action 3.1.2 is subsumed into Rec No. 3.1.1. Partnership guidance to be published in March to local areas which includes request for annual summary of partnership activity for 26/27. 					
Action 1 Outstanding actions to close the recommendation		<ul style="list-style-type: none"> Work on the new tool application is marked for the DaTs workplan for 27/28 Estimated time of completion December 2026 Discussions to be held with BDO on whether current controls meet requirement of identified risk. 					
Internal Audit 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	New date to be determined	Grade 2	80%	AMBER	
Progress to date (update provided 25/02/26)		<ul style="list-style-type: none"> 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. However, it should be noted that interim solutions will be introduced with the Guidance document. 					
Outstanding actions to close the recommendation		<ul style="list-style-type: none"> Further 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. A new due date is currently under review and will be shared at the next reporting session and will be subject to a discussion with BDO. 					
Internal Audit Comments		Per management response, action still in progress.					

2023-24	Contract Management	Total No of Actions		Fully Implemented	Part/In Progress	Superseded
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				% Complete Actions	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
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	2 nd 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	30 th September 2025	Grade 2	100%	RED
Progress to date (update provided 19/01/26)		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		Discussion held with Auditors and evidence in process of being provided. Discussions with BDO have agreed further review in future to provide comfort of continual compliance														
Internal Audit Comments		Evidence required of example contractor meetings to close this action.														
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	3 rd 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	100%	RED
Progress to date (update provided 19/01/26)		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		Examples of training materials/delivery required to close this action.														

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							Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status				
	We recommended that the Service undertakes a further review of its strategic environmental goals to confirm they remain achievable over the planning period. Management should reassess its plans and set realistic targets that align with available resources. Plans for environmental management and carbon footprint reduction should be feasible and developed with clear consideration to the constraints of current funding and staffing levels. Regular reviews should be conducted to monitor progress and address any shortfalls promptly.															
	Responsible Owner Agreed Response 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	n/a	Advisory	80%	GREEN				
Progress to date (update provided 24/02/26)		The paper is to be presented to the Board this Thursday 26 th February for feedback.														
Outstanding actions to close the recommendation		Following feedback this will have to go to SLT for final approval														
Internal Audit Comments		Per management response action in progress														

2024-25	Anti-Fraud Arrangements*	Total No of Actions	% Complete Actions	Fully Implemented					Part/In Progress					Not Implemented				
				4	3	2	1	Ad	4	3	2	1	Ad	4	3	2	1	Ad

		* For the following Rec Nos. 3.1, 3.2, 4.1, 4.2,4.3,5.1. Sections within each recommendation are classed as the 1 recommendation & would not be closed until all parts are completed.	10	60%	0	4	0	0	2	0	3	0	0	1	0	0	0	0
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	90%	GREEN											
Progress to date 25/02/2026		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		Reviewing the iHub related pages to help raise better understanding of fraud to the organisation. Continual use Communication and iHub articles and reports Be sure to capture the updating of LCMS Module & Communication of revised Policy																
Internal Auditor's Comments		Not due for implementation																
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%	AMBER											
Progress to date 25/02/2026		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		Following Corporate Service review, the function will move to SPPC Directorate and discussion to be held with new HoF. In line with current financial challenges alternative arrangements to support fraud will now have to be evaluated.																
Internal Auditor's Comments		Not due for implementation																
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	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status											

	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.						
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	80%	GREEN
Progress to date 20/02/2026		The policy review commenced in June 2025 and is anticipated going out for first stage formal consultation in August 2025. There have been delays to the review of the TOIL and Overtime Policies (they are being reviewed together as they have direct links). The delays were mainly due to the pre-consultation phase whereby the key stakeholders needed more time to agree some of the key parts of the review and has now concluded.					
Outstanding actions to close the recommendation		Meeting with FBU due to be held 11 March. Following this, the aim is to then commence normal policy consultation governance processes and allowing approx. 6/8 weeks thereafter, implementing the revised policies in around May 2026					
Internal Auditor's Comments		Not due for implementation					
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	2nd Agreed Revised Date	Priority	% Complete	Status
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	30 September 2025	30 April 2026	Grade 3	40%	AMBER
Progress to date 21/02/2026		Work remains on track for the 30 April due date and progress currently sits at 40% complete. Draft revised wording has been developed to encompass a Service position within the Disciplinary policy in respect of this, engagement with stakeholders including TUs will take place during March/early April, and governance approval will be sought at SMB on 28 April for the proposed revisions to the policy, prior to publication.					
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		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	<p>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.</p> <p>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.</p> <p>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.</p>					
Responsible Owner Agreed Response Risk & Audit Manager	<p>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.</p> <p>The Fraud Risk Action Log will be reported regularly to the Corporate Board to ensure progress is being made.</p>	31 March 2026	n/a	Grade 3	90%	GREEN
Progress to date 20/02/2026	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	Request for both Terms of Reference for ARAC and SLT submitted and awaiting revised ToR's to be published following the annual review process					
Internal Auditor's Comments	Per management response action still in progress					

2024-25	Cyber Security Maturity Assessment*	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

<p>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.</p> <p>*Both parts of recommendation 2 are classed as 1 action.</p>	2	50%	0	1	0	0	0	1	0	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%	AMBER								
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 27/02/2026		<p>Progress has been made by the Procurement department in relation to supply chain cyber risks and factoring in Cyber to procurement activities. The following documents / process have been updated and are being reviewed by Legal Services and DaTS. Commodity Strategy; Award Recommendation Report; Quality Review Process Sign Off; Terms & Conditions for Goods, Services and combined Goods & Services (being reviewed by Legal) and the ICT Model Contract. However, due to resourcing constraints within the department, work cannot continue to full implementation without adversely impacting the delivery of the Procurement Workplan. This includes work on adopting the Scottish Governments' Goods Model Contract; Services Model Contract and Invitation to Tender documentation being updated to include Cyber and embedding revised processes and policies into the Procurement Journey internally. Additionally, the project will require corporate decisions with regards to Cyber Risk Appetite, risks involved in below £50k (Quick Quotes) and non-contract spends; Framework Terms & Conditions and a formal process for the potential inclusion of the Cyber Teams input within UIG's. Papers will be submitted as required to the relevant governance body as required.</p> <p>The Business Intelligence & Data Services Manager is meeting with the DaTS Solutions Team to review the Application Catalogue to determine if it can be enhanced and utilised as a single point solution for the Info Asset Register, Data Asset Register & Systems Register. This is an interdependency action from the DIGG and under the DDaT Strategy.</p> <p>At this stage, it is unlikely that full delivery of Phase 1 will be completed by the end of March. This is due to resource constraints across functions and additional internal discussions and decisions required to be made and progressed through governance routes as required. It should be noted that multiple actions from Phase 2 have also been actioned during Phase 1.</p> <p>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.</p>														

	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 44 active tasks being worked on across both phases of the project.
IA Providers Comments	Note that engagement has been undertaken with management to assess the ongoing completion of the cyber maturity actions.

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	0	0	0	0	4	1	0	0	0	0	0
Rec No. 1.1	RISK	<p>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.</p> <p>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.</p>														
	<p>Strategic Assessment of Projects and Programmes</p> <p>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.</p> <p>Having agreed priorities will also support the organisation make prioritisation-based decisions when demand exceeds financial, skills and people resource capacity.</p> <p>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.</p> <p>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.</p>		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status									
	Responsible Owner Agreed Response Head of Portfolio Office	<p>Implement the new business case process, including the following associated inter-dependent activities:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Ensure that Demand Template and Strategic Scoring Overview documents are completed by the respective business owners and follow governance and assurance processes.</p>	Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	80%	GREEN									
<p>Progress to date (update provided 15/01/26)</p>		<p>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.</p> <ul style="list-style-type: none"> The definition of the Change Matrix has been agreed at CPIG, and work continues to capture standard documentation in support of the project and programme lifecycle. 														

	<ul style="list-style-type: none"> 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. This will include governance route, core resourcing and which artefacts should be completed for each category. The Strategic Scoring Matrix has been established and is applied to all project work across the portfolio at new demand stage. 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 in progress.					
Rec No. 2.1	<p>RISK</p> <p>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.</p>					
	<p>Future Operating Model, Strategic Aims and Resourcing</p> <p>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.</p> <p>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.</p> <p>We also recommend that future versions of the AOP contain:</p> <ul style="list-style-type: none"> 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 <p>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.</p>	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response	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: <ul style="list-style-type: none"> Station configurations, crewing models, and assets required to deliver front-line services. 	Interim review date: 31 March 2026	n/a	Grade 3	10%

	Deputy Chief Officer	<ul style="list-style-type: none"> • 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. • 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. 	Due date: 31 March 2027						
Progress to date (update provided 15/01/26)		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. The first draft of the Long-Term Vision new demand is with the Director of Strategic Planning, Performance and Communication for review.							
Outstanding actions to close the recommendation		<p>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.</p> <ul style="list-style-type: none"> • 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. 							
Internal Audit Comments		Per management response action 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	<p>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.</p> <p>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.</p>			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response Head of Portfolio Office	<p>Further develop resource planning, capacity management, and scheduling, implementing a standard (proportionate) approach across all change activities:</p> <ul style="list-style-type: none"> • 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. 			Interim review date: 31 March 2026 Due date: 31 March 2027	n/a	Grade 3	25%	GREEN

		<ul style="list-style-type: none"> • Provide management information for CPPG and CPIG that offers visibility of resource constraints and inter-dependencies supporting informed prioritisation decision making. 							
Progress to date (update provided 15/01/26)		<p>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.</p> <p>Agreement has been reached between Portfolio Office and DaTS to collaborate on a joint set of requirements will be gathered for future development of the PPM system and supporting processes. It is intended that requirements will be gathered across the organisation to ensure that efficiencies in a single approach are benefited from.</p>							
Outstanding actions to close the recommendation		<p>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.</p> <ul style="list-style-type: none"> • Further development of the PPM system has been paused pending commercial discussions regarding an enterprise-level licence, which would enable a broader user base. • 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 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 15/01/26)		<p>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.</p>							
Outstanding actions to close the recommendation		<p>CPIG to discuss and agree expanded scope of the Design and Assurance Forum. Update Portfolio Governance paper and present to CPIG for ratification.</p> <ul style="list-style-type: none"> • Stakeholder engagement activities are ongoing to explore options for extending the Design and Assurance Forum and a revised ToR is being drafted for discussion at CPIG. • An updated Portfolio Governance paper has been drafted and is now re-scheduled for discussion at the January CPPG meeting. 							

Internal Audit Comments		Per management response action 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	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	<p>We recommend that all approved business change projects and programmes comply with the benefits toolkit as well as the benefits profile document.</p> <p>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.</p>					
Responsible Owner Agreed Response Head of Portfolio Office	<p>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:</p> <ul style="list-style-type: none"> • 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 15/01/26)	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. Benefits profiles have been agreed for the NMS Project, and additional work is required to develop a benefits realisation plan.					
Outstanding actions to close the recommendation	<p>Continue to expand the use of the toolkit, approach, develop benefits realisation plans for in-flight projects and report progress to CPIG for oversight.</p> <ul style="list-style-type: none"> • 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 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
					0	0	1	0	2	2	0	0	0
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:			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status					
	<ul style="list-style-type: none"> 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.												
	Responsible Owner Agreed Response HEAD OF CORPORATE GOVERNANCE, 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	70%	GREEN					
Progress to date (24/02/26)		Resource pressures remain challenging within SFRS. The resourcing of the Board support team will remain under review to ensure continuity of delivery and forward planning											
Outstanding actions to close the recommendation		Discussion is required how to provide the assurance/support evidence to BDO to capture the work completed on this action											
BDO's Comments		Per management response action 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:			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status					
<ul style="list-style-type: none"> 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 													

	Responsible Owner Agreed Response HEAD OF CORPORATE GOVERNANCE, 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	70%	GREEN
Progress to date (24/02/26)		Resource pressures remain challenging within SFRS. The resourcing of the Board support team will remain under review to ensure continuity of delivery and forward planning					
Outstanding actions to close the recommendation		Discussion is required how to provide the assurance/support evidence to BDO to capture the work completed on this action					
BDO's Comments		Per management response action 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:	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
		<ul style="list-style-type: none"> The timescales for effectiveness reviews The process for reporting and completing papers, approvals/sign-off, and timescales for submission Paper deadline/circulation details 					
	Responsible Owner Agreed Response HEAD OF CORPORATE GOVERNANCE, 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	80%	GREEN
Progress to date (24/02/26)		The annual review on all TORs is almost complete. A BI dashboard has been created that provide further guidance for completing papers, submission dates, and governance routes.					
Outstanding actions to close the recommendation		Finish the annual review process.					
BDO's Comments		Per management response action 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 CORPORATE GOVERNANCE, 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	80%	GREEN

Progress to date (24/02/26)	The newly created BI dashboard will assist with the guidance. Information has been provided recently to committee as well as the annual executive and board governance review material.
Outstanding actions to close the recommendation	
BDO's Comments	Per management response action in progress.

2025/26	Risk Management *6 Recommendations with sub management actions, all management actions require to be completed before a recommendation will be classed as closed		Total No of Actions	% Complete Actions	Fully Implemented			Part/In Progress			Not Implemented		
					H	M	L	H	M	L	H	M	L
					0	0	0	0	2	4	0	0	0
Rec No. 1	RISK	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.											
	Strategic Risks	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.				Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
1.1.2*	Responsible Owner Agreed Response Risk & Audit Manager	Implementation of agreed revision to strategic risk, aligned to available resource and enhancement to system reporting arrangements.				31 March 2027	n/a	MEDIUM	0%	GREEN			
Progress to date (26/02/2026)		Work will commence once the Strategic risk areas are agreed											
Outstanding actions to close the recommendation													
BDO's Comments		Not due for implementation											
	Strategic Risks	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.				Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
1.2.1*	Responsible Owner Agreed Response Head of Governance, Strategy and Performance, SPPC - Corporate Governance	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.				31 August 2026	n/a	MEDIUM	30%	GREEN			
Progress to date (24/02/2026)		Q4 discussions in relation to Strategic Planning processes will consider risk											
Outstanding actions to close the recommendation													
BDO's Comments		Not due for implementation											
Rec No. 2	RISK	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.											
	Risk Management System	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.				Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			

	Responsible Owner Agreed Response Risk & Audit Manager/Business Intelligence Team Leader	Undertake market research on available external risk management systems and continue to review internal development capability/capacity for current risk dashboard.	31 July 2026	n/a	MEDIUM	70%	GREEN
Progress to date (26/02/2026)		Initial discussions held with market providers. Meeting held with Police Scotland regarding their RM system. Development work being undertaken by BI Team using MS Fabric to revise the current risk dashboard will help determine whether a Risk Management is required. Revised appendices developed, revision of dashboard input to be completed Q1 2026					
Outstanding actions to close the recommendation		Following the development work undertaken by the BI Team a report will be provided to SLT recommend next step.					
BDO's Comments		Per management response action in progress					
Rec No. 3.1*	RISK	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.					
	Risk Management Training 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.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status	
	Responsible Owner Agreed Response Risk & Audit Manager/Head of Portfolio Office	Develop a Service Risk Management training module for key staff, considering information provided through the Portfolio Office.	31 July 2026	n/a	LOW	0%	GREEN
Progress to date (26/02/2026)		Due to resource/capacity work still to commence					
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 3.2*	Risk Management Training 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.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status	
	Responsible Owner Agreed Response Risk & Audit Manager	Implement an SFRS staff training module on risk and monitor completion.	31 March 2027	n/a	LOW	0%	GREEN
Progress to date (26/02/2026)		Due to resource/capacity work still to commence					

Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 3.3*	Risk Management Training We recommend that agreed training arrangements for risk management should be documented within the risk management policy.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status	
	Responsible Owner Agreed Response Risk & Audit Manager	Update Risk Management Policy aligned to developed training module.	31 July 2026	n/a	LOW	0%	GREEN
Progress to date (26/02/2026)		Will be updated once training module in place					
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 3.4*	We recommend the PMO risk training tracker is updated to include staff who have not completed the module and training due dates.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status	
	Responsible Owner Agreed Response Head of Portfolio Office	The PMO risk training tracker will be updated to include staff who have not completed the module.	30 December 2025	n/a	LOW	100%	GREEN
Progress to date		The PMO risk training tracker has been updated					
Outstanding actions to close the recommendation		Supporting evidence to be forwarded for review by the responsible owner					
BDO's Comments		Evidence required to assess implementation status					
Rec No. 4	RISK 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.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status	
	Assurance Mapping 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.						
4.1*	Responsible Owner Agreed Response Head of Governance, Strategy and Performance,	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.	31 March 2026	n/a	LOW	80%	GREEN

	SPPC - Corporate Governance									
Progress to date (24/02/2026)		Assurance maps under review. New guidance drafted including methodology and assurance rating key Meetings with directors and committee chairs to agree updated assurance maps								
Outstanding actions to close the recommendation		Sign off of new maps and guidance by SLT Evidence from maps used in the annual assessment of control effectiveness.								
BDO's Comments		Per management response action in progress								
4.2*	Responsible Owner Agreed Response Head of Governance, Strategy and Performance, SPPC - Corporate Governance	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.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
			31 January 2026	n/a	LOW	90%	GREEN			
Progress to date (24/02/2026)		New guidance drafted including methodology and assurance rating key								
Outstanding actions to close the recommendation		Sign off of new maps and guidance By SLT								
BDO's Comments		Per management response action in progress								
Rec No. 5	RISK	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.								
	Responsible Owner Agreed Response Risk & Audit Manager	We recommend that management consider including the following areas into the Risk Management Policy: <ul style="list-style-type: none"> 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 	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status			
		Review risk management policy, with consideration of information outlined by BDO.	31 July 2026	n/a	LOW	10%	GREEN			
Progress to date (15/01/2026)		Review of policy will commence during Q4								
Outstanding actions to close the recommendation										
BDO's Comments		Not due for implementation								

Rec No. 6.1*	RISK	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.						
	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.			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response Risk & Audit Manager/Head of Portfolio Office	Develop and report on a Portfolio Risk Register, in line with wider Directorate reporting requirements.		31 March 2026	n/a	LOW	40%	AMBER
Progress to date (26/02/2026)	Discussions held between Risk Manager & Head of Portfolio Office. CPPG Risk workshop held on 16 th Feb 2026 to begin development of Portfolio Risk Register							
Outstanding actions to close the recommendation	Discussion & agreement required							
BDO's Comments	Per management response action in progress							

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee



Report No: C/ARAC/13-26

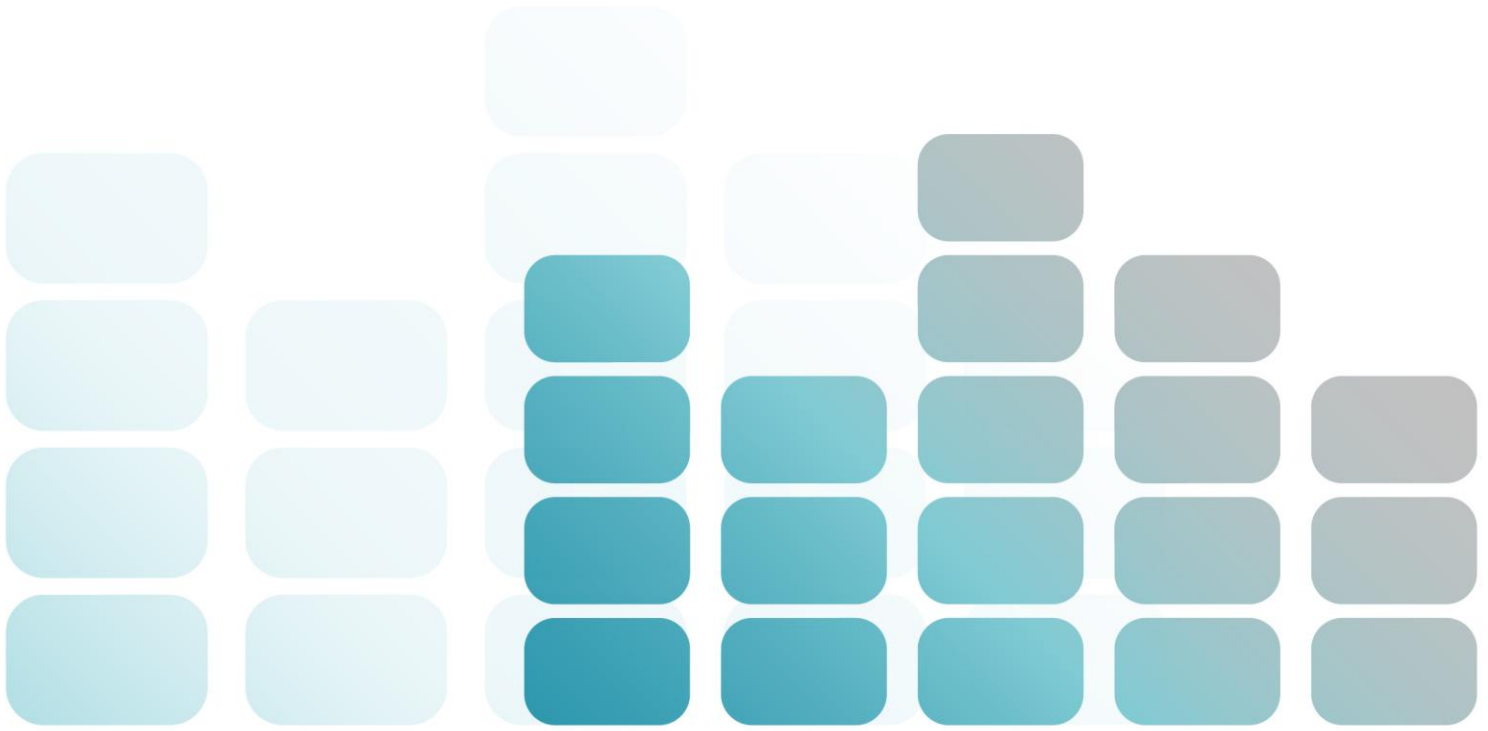
Agenda Item: 8.1

Report to:		AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:		9 APRIL 2026						
Report Title:		SCOTTISH FIRE AND RESCUE SERVICE – ANNUAL AUDIT PLAN 2025/26						
Report Classification:		For Scrutiny	SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
			<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
1	Purpose							
1.1	The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2025/26 audit of the Scottish Fire and Rescue Service (SFRS). The report outlines the audit work planned to meet the requirements set out in auditing standards and the Code of Audit Practice, including supplementary guidance.							
2	Background							
2.1	2025/26 is the fourth year of Audit Scotland's five year-appointment. The Annual Audit Plan is based on specific work undertaken in planning the 2025/26 audit as well as the audit team's cumulative knowledge and understanding from work undertaken in previous years.							
3	Main Report/Detail							
3.1	The Annual Audit Plan sets out the planned scope and timing of the 2025/26 audit of the Scottish Fire and Rescue Service as well as the responsibilities of both the auditor and the Scottish Fire and Rescue Service.							
3.2	The plan sets out the proposed approach to the audit of the annual report and accounts; the approach to the wider scope audit set out by the Code of Audit Practise; and planned work in relation to Best Value.							
4	Recommendation							
4.1	The Committee is recommended to review, discuss and comment on this report.							
5	Key Strategic Implications							
5.1	Risk Appetite and Alignment to Risk Registers							
5.1.1	Not applicable							
5.2	Financial							
5.2.1	Not applicable							
5.3	Environmental & Sustainability							
5.3.1	Not applicable							
5.4	Workforce							
5.4.1	Not applicable							

5.5 5.5.1	Health & Safety Not applicable	
5.6 5.6.1	Health & Wellbeing Not applicable	
5.7 5.7.1	Training Not applicable	
5.8 5.8.1	Timing Not applicable	
5.9 5.9.1	Performance Not applicable	
5.10 5.10.1	Communications & Engagement Not applicable	
5.11 5.11.1	Legal Not applicable	
5.12 5.12.1	Information Governance DPIA completed Yes/No. If not applicable state reasons.	
5.13 5.13.1	Equalities EHRIA completed Yes/No. If not applicable state reasons.	
5.14 5.14.1	Service Delivery Not applicable	
6	Core Brief	
6.1		
7	Assurance (SFRS Board/Committee Meetings ONLY)	
7.1	Director:	Deborah Stanfield, interim Director of Finance and Contractual Services
7.2	Level of Assurance: (Mark as appropriate)	Substantial/Reasonable/Limited/Insufficient
7.3	Rationale:	The Annual Audit Plan has been developed in conjunction with Audit Scotland.
8	Appendices/Further Reading	
8.1	Appendix A: Scottish Fire and Rescue Service – Annual Audit Plan 2025/26	
Prepared by:		Tommy Yule, Senior Audit Manager, Audit Scotland
Sponsored by:		Deborah Stanfield, Director of Finance and Contractual Services
Presented by:		Michael Oliphant, Audit Director, Audit Scotland
Links to Strategy and Corporate Values		
Governance Route for Report		Meeting Date
<i>Audit and Risk Assurance Committee</i>		<i>9 April 2026</i>
		Report Classification/ Comments
		<i>For Scrutiny</i>

Scottish Fire and Rescue Service

Annual Audit Plan 2025/26



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Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Introduction

Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2025/26 audit of the Scottish Fire and Rescue Service's (SFRS) annual report and accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

Appointed auditor and independence

2. Michael Oliphant, of Audit Scotland, has been appointed by the Auditor General for Scotland as external auditor of SFRS for the period from 2022/23 until 2026/27. The 2025/26 financial year is therefore the fourth of the five-year audit appointment.

3. The appointed auditor and the audit team are independent of SFRS in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships pertaining to the audit of SFRS to communicate.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and accounts, namely the Performance Report and the Governance Statement.
- An opinion on the audited part of the Remuneration and Staff Report.
- Conclusions on SFRS arrangements in relation to the wider scope areas: Financial Management, Financial Sustainability, Vision, Leadership, and Governance, and Use of Resources to Improve Outcomes.
- Reporting on SFRS' arrangements for securing Best Value.
- An Annual Audit Report setting out significant matters identified from the audit of the annual report and accounts and the wider scope areas specified in the Code of Audit Practice.

Responsibilities

6. The Code of Audit Practice sets out the respective responsibilities of SFRS and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and accounts, and concluding on the arrangements SFRS has in place for the wider scope areas.

SFRS responsibilities

8. SFRS has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of an annual report and accounts, comprising financial statements that give a true and fair view and other information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

Audit of the annual report and accounts

Introduction

9. The audit of the annual report and accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

Materiality

10. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

11. Broadly, the concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

12. The materiality levels determined for the audit of SFRS are outlined in [Exhibit 1](#).

Exhibit 1

2025/26 Materiality levels for SFRS

Materiality	SFRS
<p>Materiality – based on an assessment of the needs of users of the financial statements and the nature of SFRS operations, the benchmark used to determine materiality is gross expenditure based on the audited 2024/25 financial statements. Materiality has been set at 2% of the benchmark.</p>	£8.9 million

Materiality	SFRS
<p>Performance materiality – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional judgement, performance materiality has been set at 75% of planning materiality.</p>	£6.6 million
<p>Reporting threshold – all misstatements greater than the reporting threshold will be reported.</p>	£300,000

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

13. The risk assessment process draws on the audit team’s cumulative knowledge of SFRS, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

14. Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in [Exhibit 2, page 7](#). These are the risks which have the greatest impact on the planned audit approach. The planned audit procedures in response to the risks are also outlined in Exhibit 2.

15. The risk assessment process is an iterative process. The assessment of risks may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to SFRS and those charged with governance.

Exhibit 2

Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response
<p>Fraud caused by management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management’s ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over journal entry processing. • Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries.

Risk of material misstatement	Planned audit response
	<ul style="list-style-type: none"> • Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias.
<p>Valuation of property, plant and equipment</p> <p>SFRS held £607 million of property, plant, and equipment (PPE) at 31 March 2025, of which £491 million was land and building assets.</p> <p>There is a degree of subjectivity in the measurement and valuation of PPE due to specialist and management assumptions adopted. Changes in the assumptions could result in material changes in the valuation.</p> <p>While the service has adopted a robust biennial approach for the valuation of its estate, there is a risk that the carrying value of assets not revalued in the year does not reflect their current value. Where any differences in value are likely to be significant, this increases the risk of material misstatement in the financial statements.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over the valuation process. • Review the information provided to the valuer and assess this for completeness and accuracy. • Evaluate the competence, capabilities, and objectivity of the valuer. • Obtain an understanding of management's involvement in the valuation process to assess if appropriate oversight has occurred. • Review the appropriateness of the key data and assumptions used in the 2025/26 valuation process, and challenge these where required. • Review the indices applied by management to assets not subject to valuation in 2025/26 and assess if these are reasonable and have been correctly applied.

Risk of material misstatement	Planned audit response
<p>Estimation of the pension liability</p> <p>SFRS had a pension liability of £2.9 billion at 31 March 2025.</p> <p>SFRS is a member of the Local Government Pension Scheme which is a defined benefit pension scheme. It is also a member of SPPA which is an unfunded scheme. Due to the material value and significant assumptions used in the calculation of the liabilities, changes in the assumptions could result in material changes in the valuation.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Draw assurances from the work of actuaries and review the assumptions they made in determining the valuations. • Audit Scotland uses PwC as an auditor's expert to inform the planned audit procedures outlined above. The audit team will review the information provided by PwC and reflect this in the planned audit procedures where required.

Source: Audit Scotland

Key audit matters

16. The Code of Audit Practice requires public sector auditors to communicate key audit matters. These are matters, that in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

17. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

18. Key audit matters will be communicated in the Annual Audit Report.

Wider scope and Best Value

Introduction

19. The Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit broadens the audit of the annual report and accounts to include consideration of additional aspects or risks in four wider scope areas:

- **Financial Management** – this means having sound budgetary processes. Factors that can impact on SFRS being able to secure sound financial management include the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial Sustainability** – this means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering SFRS medium to longer term planning for service delivery.
- **Vision, Leadership and Governance** – this means having a clear vision and strategy, with set priorities within the vision and strategy. This is assessed by considering the clarity of plans in place to deliver the vision and strategy and the effectiveness of the governance arrangements to support delivery.
- **Use of Resources to Improve Outcomes** – this means using resources to meet stated outcomes and improvement objectives through effective planning and working with partners and communities. This is assessed by considering SFRS' arrangements for ensuring resources are deployed to improve strategic outcomes, meet the needs of service users, and deliver continuous improvement.

20. A conclusion on the effectiveness and appropriateness of the arrangements SFRS has in place for each of the wider scope areas will be reported in the Annual Audit Report.

Duty of Best Value

21. The [Scottish Public Finance Manual](#) (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. [Best Value in public services: guidance for Accountable Officers](#) is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

22. Consideration of the arrangements SFRS has in place to secure Best Value will be carried out alongside the wider scope audit, and a conclusion on the arrangements will be reported in the Annual Audit Report.

23. Auditors may also carry out specific audit work covering the seven Best Value themes set out in the SPFM. The risk assessment process did not identify a need to carry out specific audit work on any of the themes. However, auditors are required to carry out a review of the 'fairness and equality' theme at least once during the audit appointment, and this will be carried out during the 2025/26 audit.

Significant wider scope and Best Value risks

24. No significant audit risks in the wider scope areas or Best Value were identified from the risk assessment process.

Reporting arrangements, timetable and audit fee

Audit outputs

25. The outputs from the 2025/26 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to SFRS, the Auditor General for Scotland, and the Scottish Parliament setting out opinions on the annual report and accounts.
- An Annual Audit Report to SFRS and the Auditor General for Scotland setting out significant matters identified from the audit of the annual report and accounts, conclusions from the wider scope and Best Value audit, recommendations, where required, and any good practice identified.

26. The matters to be reported will be discussed with SFRS for factual accuracy before they are issued. All outputs from the audit will be published on [Audit Scotland's website](#), apart from the Independent Auditor's Report, which is included in the audited annual report and accounts.

27. Target dates for the audit outputs are set by the Auditor General for Scotland. In setting the target dates for the audit outputs, consideration is given to the statutory date for laying the annual report and accounts, which is 31 December 2026 for central government non-departmental public bodies, and other similar bodies.

28. The Independent Auditor's Report and Annual Audit Report are planned to be issued by 31 October 2026.

Audit timetable

29. Achieving the timetable for production of the annual report and accounts, supported by complete and accurate working papers, is critical to delivery of the audit to agreed target dates. [Exhibit](#) includes a timetable for the audit, which has been agreed with management. Agreed target dates will be kept under review as the audit progresses, and any changes required, and their potential impact, will be discussed with SFRS and reported to those charged with governance.

Exhibit 3 2025/26 audit timetable

Audit activity	SFRS target date	Audit team target date	Relevant committee date
Issue of Annual Audit Plan		31 March 2026	9 April 2026
Annual report and accounts:			
• Submission of unaudited annual report and accounts and all working papers to audit team	28 August 2026		
• Latest date for audit clearance meeting	5 October 2026	9 October 2026	
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report		9 October 2026	22 October 2026
• Agreement of audited and unsigned annual report and accounts	9 October 2026	9 October 2026	
• Approval by those charged with governance and signing of audited annual report and accounts	22 October 2026		22 October 2026
• Signing of Independent Auditor's Report and issue of Annual Audit Report		29 October 2026	

Source: Audit Scotland

Audit fee

30. SFRS audit fee is determined in line with Audit Scotland's fee setting arrangements. The proposed audit fee for the 2025/26 audit is £159,190.

31. In setting the audit fee, it is assumed that SFRS has effective governance arrangements in place and the complete annual report and accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

Other matters

Internal audit

32. SFRS is responsible for establishing an internal audit function as part of an effective system of internal control. As part of the audit, the audit team will obtain an understanding of internal audit, including its nature, responsibilities, and activities.

33. While internal audit and external audit have differing roles and responsibilities, external auditors may seek to rely on the work of internal audit where it is considered appropriate. A review of internal audit's 2025/26 audit plan was carried out to identify if there were any areas where the audit team could rely on its work. The audit team concluded it will not rely on internal audit's work. However, the audit team will review internal audit's reports and assess if there is any impact on the audit.

Audit quality

34. Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

35. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2025/26 audits are:

- ISQM (UK) 1, which deals with an audit organisation's responsibilities to design, implement, and operate a system of quality management (SoQM) for audits. Audit Scotland's SoQM consists of a variety of components, such as governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement, performance and resourcing arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.
- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

36. To monitor quality at an individual audit level, Audit Scotland carries out internal quality reviews on a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews on a sample of audits.

37. Audit Scotland may periodically seek the views of SFRS on the quality of audit services provided. The audit team would also welcome feedback at any time.

Scottish Fire and Rescue Service

Annual Audit Plan 2025/26



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

Phone: 0131 625 1500

www.audit.scot



Report No: C/ARAC/14-26

Agenda Item: 8.2

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:	09 APRIL 2026						
Report Title:	HMFSI INSPECTION ACTION PLANS UPDATE						
Report Classification:	For Scrutiny	SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
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: <ul style="list-style-type: none"> 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:						
3.4	Mental Health and Wellbeing Support in the Scottish Fire and Rescue Service:						
3.4.1	The HMFSI report on Mental Health and Wellbeing was published in December 2023. The original action plan contained a total of 30 actions with work progressing until August 2025 whereby, due to the focus on the Wellbeing Recovery Plan and the reallocation of resources to support this, further progress was not possible.						
3.4.2	Following engagement with HMFSI and the Chair of the Audit and Risk Assurance Committee (ARAC), it was agreed that work would be undertaken to re-plan the Action Plan.						

3.4.3	Resources in the Wellbeing Team were later realigned and transitioned from People to Safety and Assurance, and once the Wellbeing Recovery Plan was stabilised it was determined that the HMFSI Action Plan would be reviewed and re-baselined.
3.4.4	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 - five are complete and 21 are in progress, with six of these being linked to the Mental Health and Wellbeing Group Action Plan with longer term time frames.
3.4.5	All outstanding actions will be tracked by the re-formed Mental Health and Wellbeing Group who met for the first time at the end of January 2026. Priorities will be to review the Terms of Reference, review the Mental Health and Wellbeing Strategy, and agree an action plan. The revised HMFSI Action Plan will be provided for the next reporting period.
3.5	West Service Delivery Area (WSDA):
3.5.1	The overall BRAG rating for this action plan is green , and it is estimated at 85% complete with 23 of 30 actions having been completed to-date.
3.5.2	The remaining seven actions are in progress with three of these being marked amber and four having a green BRAG status.
3.6	Action Plans in Development
3.6.1	A further three inspections have been concluded and their respective reports laid before parliament and published:
3.7	North Service Delivery Area (NSDA)
3.7.1	Following the final stages of development, the draft Action Plan was presented to the Strategic Leadership Team (SLT) in February 2026 where it was determined that further work was required to refine and streamline the proposed actions. A meeting with the Deputy Chief Officer to undertake this work is yet to take place.
3.8	Operational Assurance
3.8.1	The Action Plan was approved, shared with HMFSI and will now enter the regular performance reporting cycle where updates on all actions will be available in due course.
3.9	Organisational Culture Volume 1
3.9.1	The revised draft Action Plan was reviewed as a matter of urgency, taking on board feedback received from HMFSI and the Strategic Leadership Team (SLT). The new revised draft Action Plan was presented to the SLT in early February, approved and circulated to the Audit and Risk Assurance Committee (ARAC) and People Committee (PC) members. The Action Plan has now entered the regular performance reporting cycle where updates on all actions will be available during the next quarterly reporting period.
3.9.2	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: <ul style="list-style-type: none"> • Scrutinise 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.

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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:	Mark McAteer, Director of Strategic Planning, Performance and Communications	
Links to Strategy and Corporate Values		
<p>Our inspection process contributes to:</p> <ul style="list-style-type: none"> • 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
<i>Corporate Board</i>	<i>09 February 2026</i>	<i>For recommendation</i>
<i>Audit and Risk Assurance Committee</i>	<i>09 April 2026</i>	<i>For Scrutiny</i>

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	Feb-26	Apr-26	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	Feb-26	Apr-26	Feb-26	0	7	0	23	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



Report No: C/ARAC/15-26

Agenda Item: 9

Report to:		AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:		09 APRIL 2026						
Report Title:		PERFORMANCE MANAGEMENT FRAMEWORK QUARTERLY PERFORMANCE – 2025-26 Q3						
Report Classification:		For Scrutiny					<p style="color: red; text-align: center;">SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u></p>	
1	Purpose							
1.1	To provide members with third 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 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	<p>As an interim measure (pre 2025 SFRS Strategy & PMF), any current KPI indicators with compliance statutory or other legislative implications, are identified in <u>red underlined text</u> to assist their intended audience considering wider implications than just improving or deteriorating performance.</p> <p>The indicators identified in this report as pertinent to the requirement of 3.2 are –</p> <ul style="list-style-type: none"> • 36 – Subject Access requests within timeframe – ICO Guidance on ‘Right to Access’ states “<i>Individuals have the right to access their personal data. SFRS should respond without delay and within one month of receipt of request</i>”. • 38 – FOI requests within timeframe – FOI and EIR information requests handling procedure states “<i>All public bodies have a duty to assist applicants in requestion information. Under the FOI Scotland Act SFRS has 20 working days to respond</i>”. 							

3.3	<p>Exceptional variation:</p> <ul style="list-style-type: none"> • 37 - Data Breaches
3.4	<p>Deteriorating (long-term):</p> <ul style="list-style-type: none"> • None
3.5	<p>Improving (long-term):</p> <ul style="list-style-type: none"> • 40 - % Invoices in 30 Days
3.6	<p>Not changing:</p> <ul style="list-style-type: none"> • 35 - Cyber Security Breaches • 36 - % Subject Access within Timeframe • 38 - % FOI within Timeframe • 39 - Confirmed Frauds • 42 - % Service Desk Requests within SLA
3.7	<p>Not known – limited data or unspecified direction:</p> <ul style="list-style-type: none"> • 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 8 of the last 10 quarters.
4	Recommendation
4.1	<p>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.</p>
5	Key Strategic Implications
5.1	<p>Risk Appetite and Alignment to Risk Register SPPC001 - Service Performance Management – High Risk</p>
5.1.1	<p>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.</p>
5.2	<p>Financial</p>
5.2.1	<p>Performance measures reported for Strategic Outcomes 5 and under ‘Annual Reporting’ provide insight to finance</p>
5.3	<p>Environmental & Sustainability</p>
5.3.1	<p>Performance measures reported under ‘Annual Reporting’ provide insight to environmental and sustainability</p>
5.4	<p>Workforce</p>
5.4.1	<p>There are no specific Workforce implications addressed in this paper</p>
5.5	<p>Health & Safety</p>
5.5.1	<p>There are no specific Health and Safety implications addressed in this paper</p>
5.6	<p>Health & Wellbeing</p>
5.6.1	<p>There are no specific Health and Wellbeing implications addressed in this paper</p>

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		
7	Assurance (SFRS Board/Committee Meetings ONLY)	
7.1	Director:	Mark McAteer, Director for Strategic Planning, Performance and Communications
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	Appendix A: PDF copy of PBI0068 report	
8.2	<u>Further Reading:</u> - Link to Power BI Landing Page .	
Prepared by:		Ellen Gayler, Senior Data Analyst, Business Intelligence Team
Sponsored by:		Richard Whetton, Head of Governance, Strategy and Performance
Presented by:		Mark McAteer, Director for Strategic Planning, Performance and Communications

Links to Strategy and Corporate Values		
<u>Strategy</u> Outcome 5 – We are a progressive organisation, use our resources responsibly and provide best value for money to the public <ul style="list-style-type: none"> • 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
<i>Corporate Board</i>	<i>09 February 2026</i>	<i>For Scrutiny</i>
<i>Audit and Risk Assurance Committee</i>	<i>09 April 2026</i>	<i>For Scrutiny</i>



SCOTTISH

FIRE AND RESCUE SERVICE

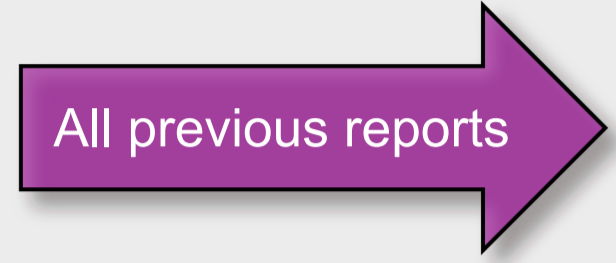
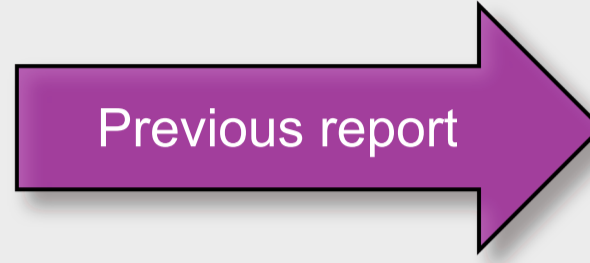
Working together for a safer Scotland

Audit, Risk & Assurance Committee Performance Report



**LIVE
MANAGEMENT
INFORMATION**

Latest quarter shown: **2025-26 Q3**



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



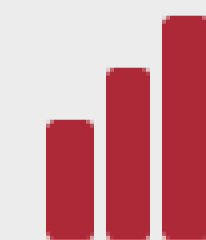
Welcome

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.

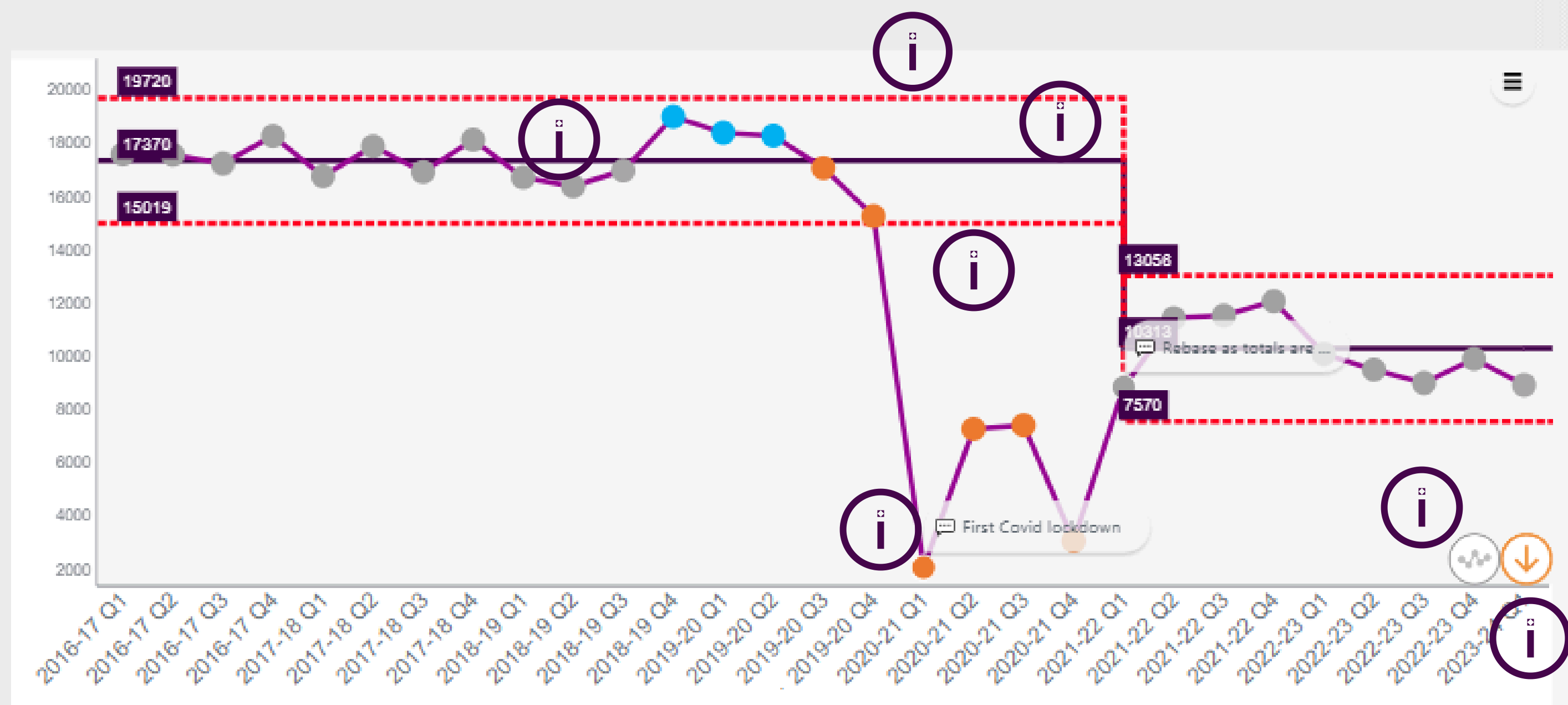
This report presents data over time for each of the quantitative performance measures as detailed in the [Performance Management Framework 2023-24](#), broken down into the Strategic Plan Outcomes. The Contents page (next) provides direction as to where you can find certain information.

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 \(england.nhs.uk\)](#)

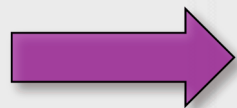
Data source for this report:
 Details of each data source can be found on the Index page. Some of these are automated whilst others are manual. →

Frequency of update:
 This report will be updated quarterly.



OUTCOME 05 (Effective Governance & Performance)

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



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

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



Effective Governance and Performance

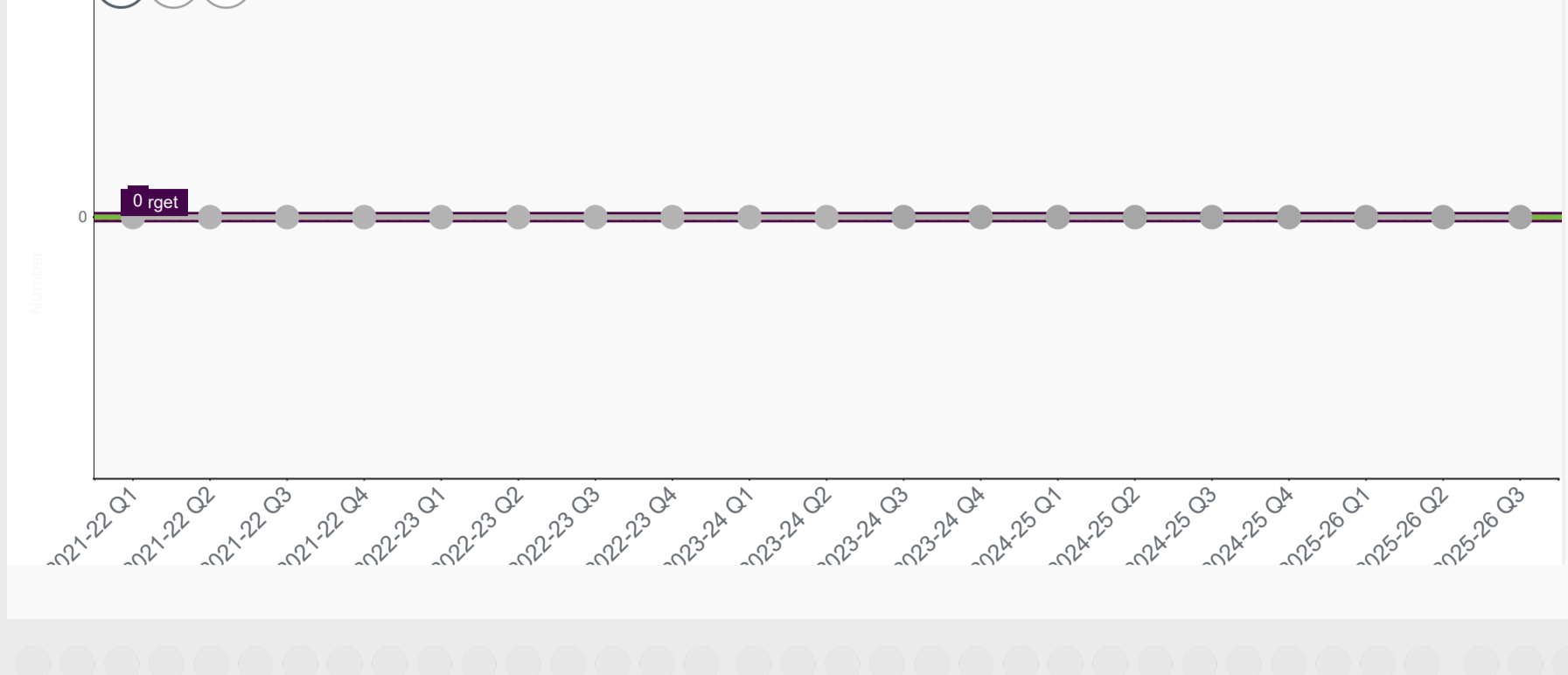


We are a progressive organisation, use our resources responsibly and provide best value for money to the public.

KPI 35 Cyber Security Breaches 0

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

OWNER: Head of ICT

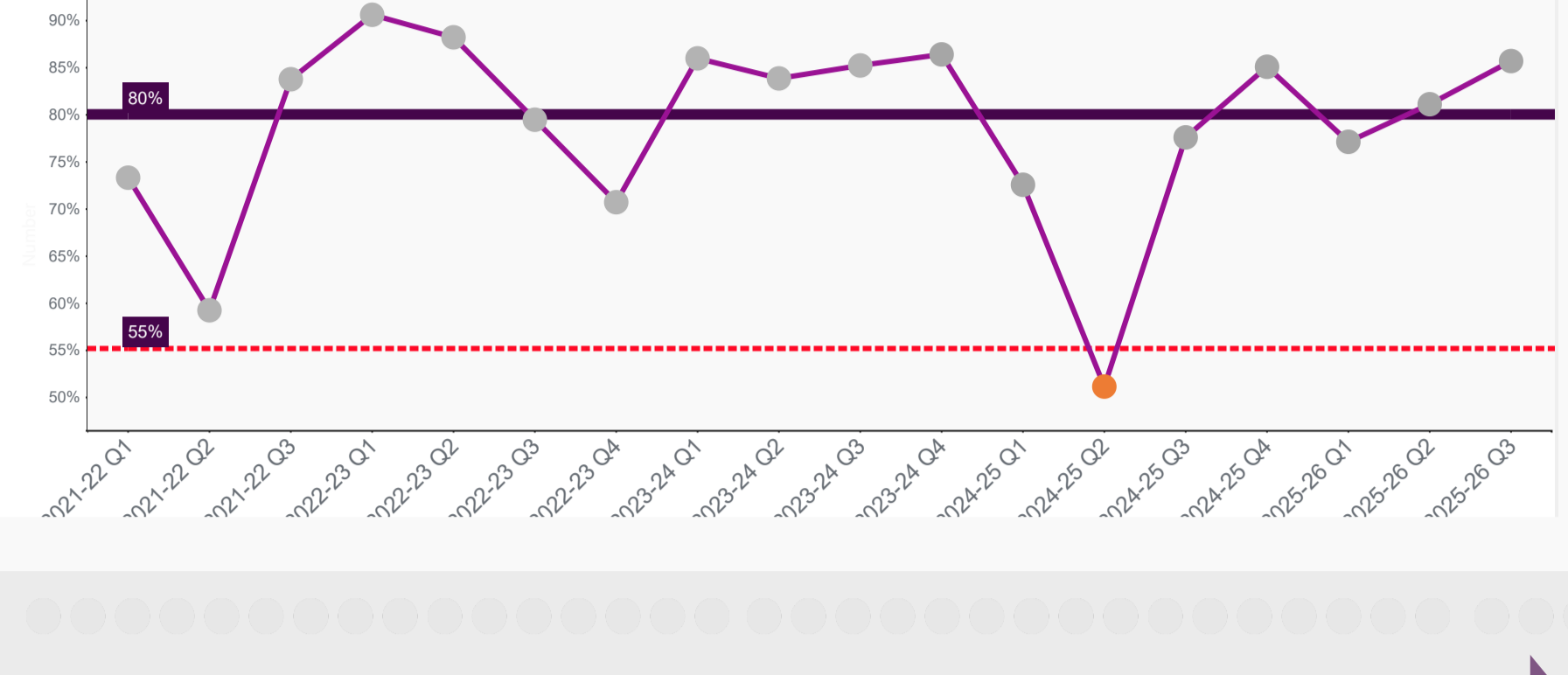


SUMMARY
Cyber and wider DaTS teams continue to monitor and improve on available controls.

KPI 36 % Subject Access within Timeframe 95%

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

OWNER: Head of Corporate Communications

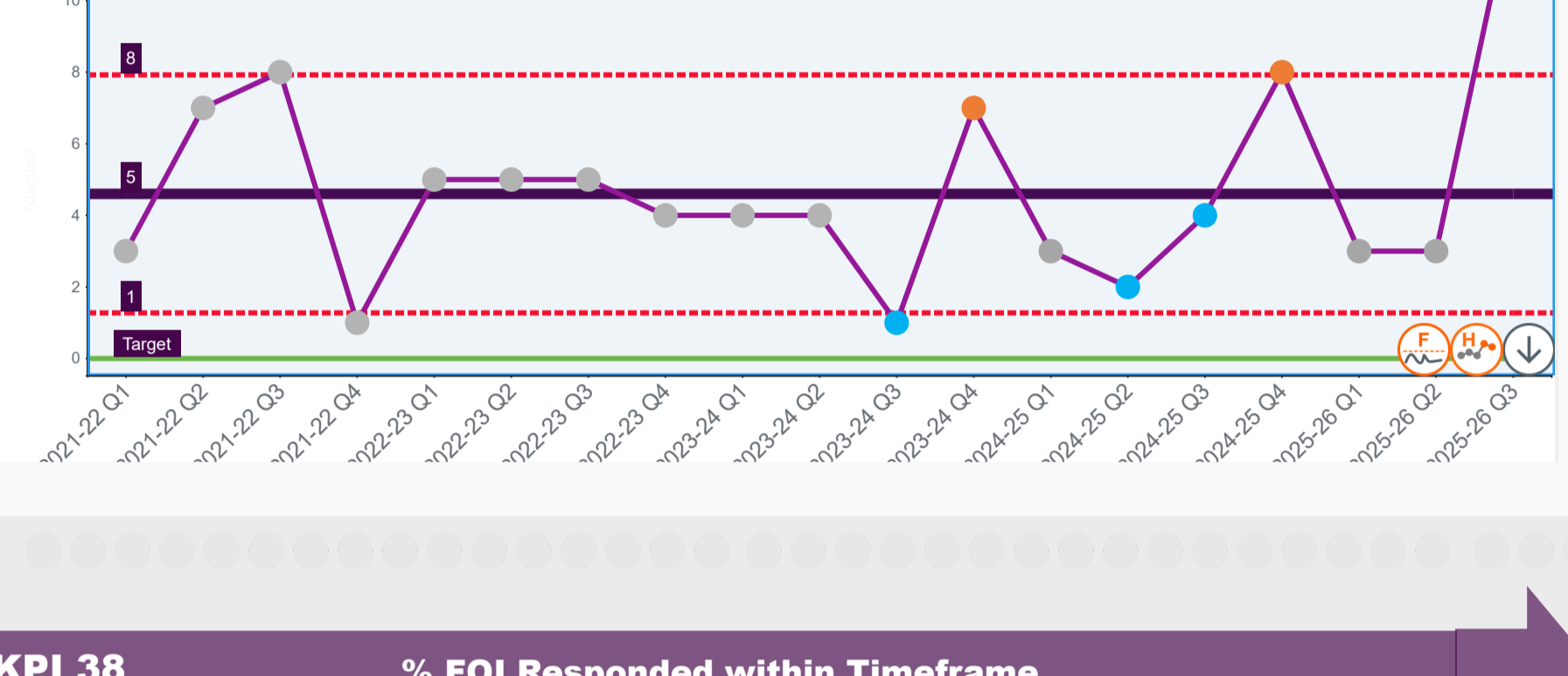


SUMMARY
Continuing to work with relevant departments to retrieve Subject Access information quickly and respond to requesters.

KPI 37 Data Breaches 0

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

OWNER: Head of Corporate Communications

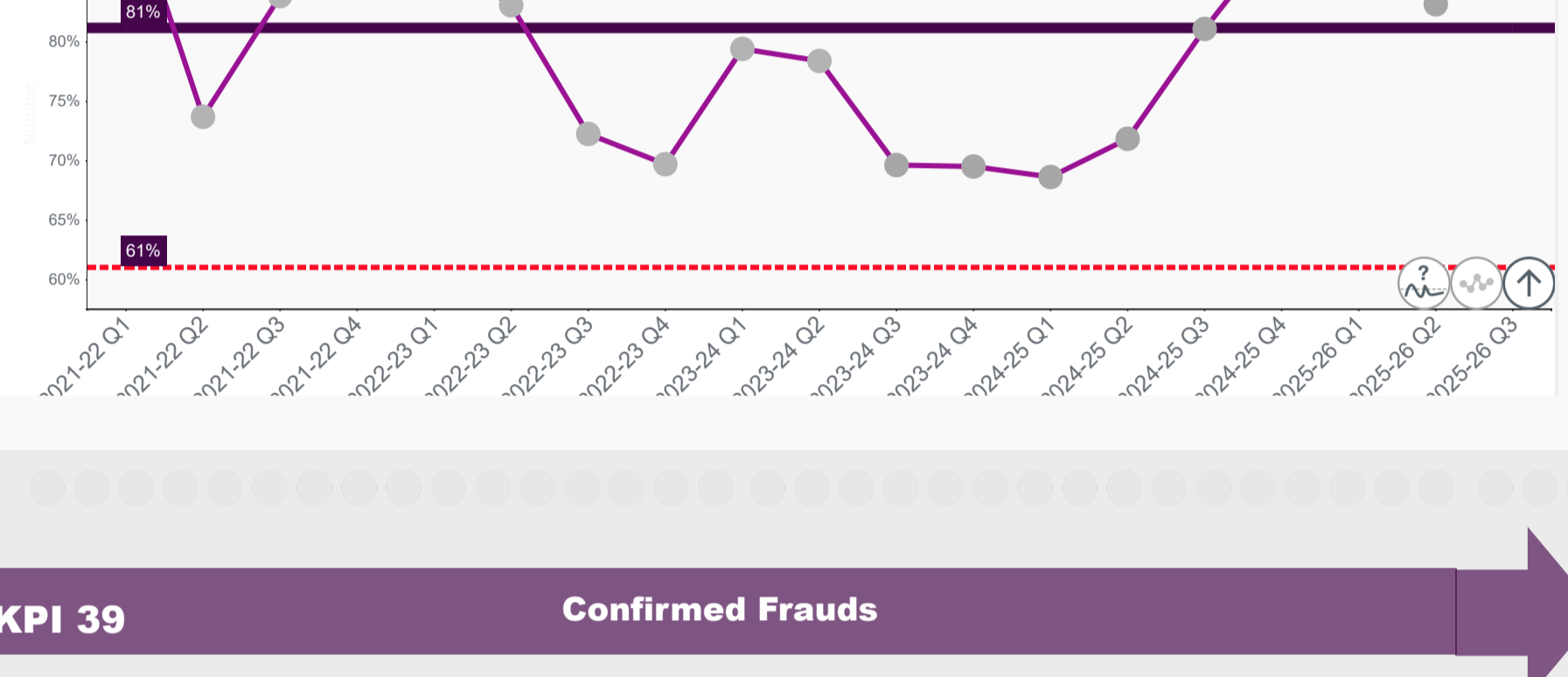


SUMMARY
Significant increase in breaches over the quarter, predominantly due to disclosure in error. Relevant staff contacted and reminded to revisit GDPR/E-Learning package again and in some cases closer monitoring from immediate supervisor to support them.

KPI 38 % FOI Responded within Timeframe 95%

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

OWNER: Head of Corporate Communications

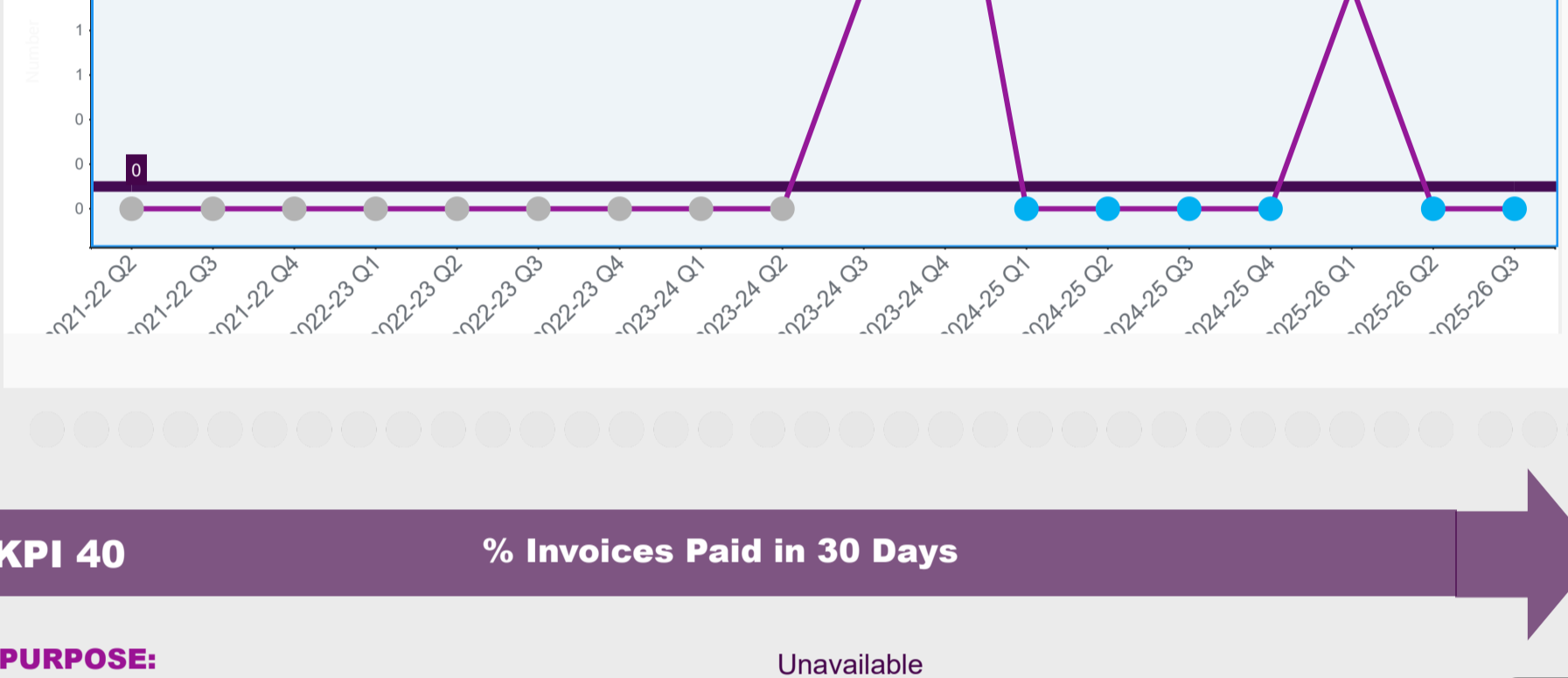


SUMMARY
Freedom of Information responses on time have been increasing gradually. Efforts are being made to try and maintain this over the festive/holiday period.

KPI 39 Confirmed Frauds 0

PURPOSE: Unavailable

OWNER: Head of Finance & Procurement

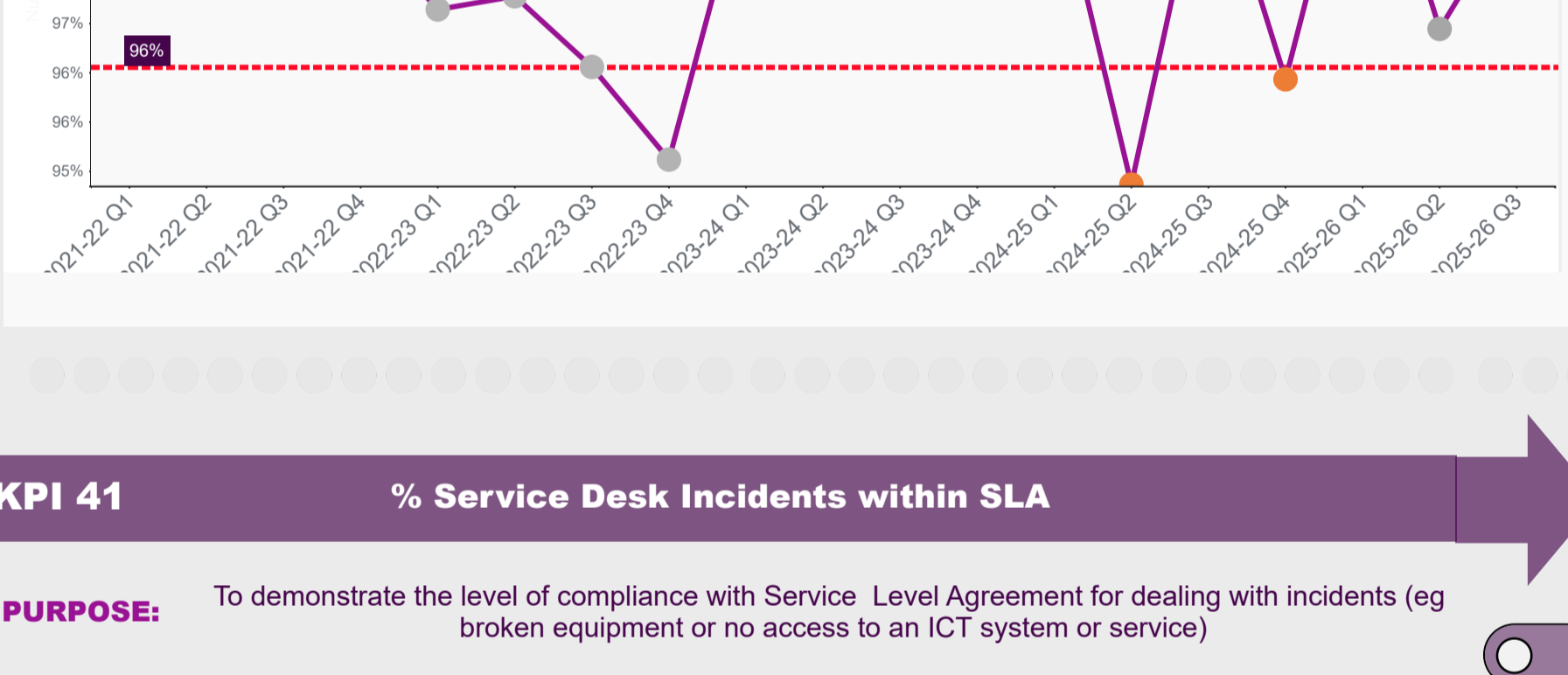


SUMMARY
Direct engagement with Directorates, the use of fraud presentations and the ongoing fraud risk assessment process aim to identify and manage potential control gaps, minimising the potential for fraud to impact the Service. Work also ensures potential frauds are reported at an early stage.

KPI 40 % Invoices Paid in 30 Days 98%

PURPOSE: Unavailable

OWNER: Head of Finance & Procurement

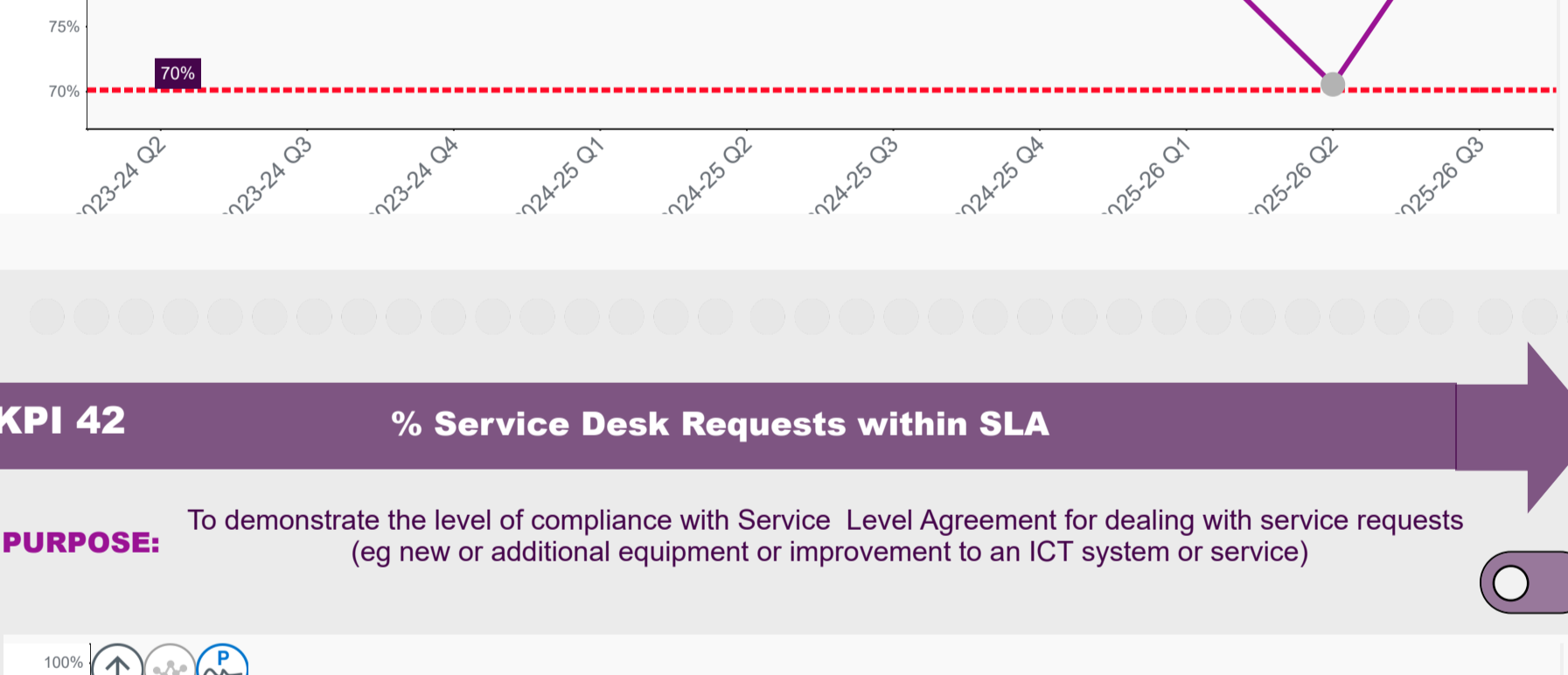


SUMMARY
KPI has been achieved this quarter.

KPI 41 % Service Desk Incidents within SLA 85%

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

OWNER: Head of ICT

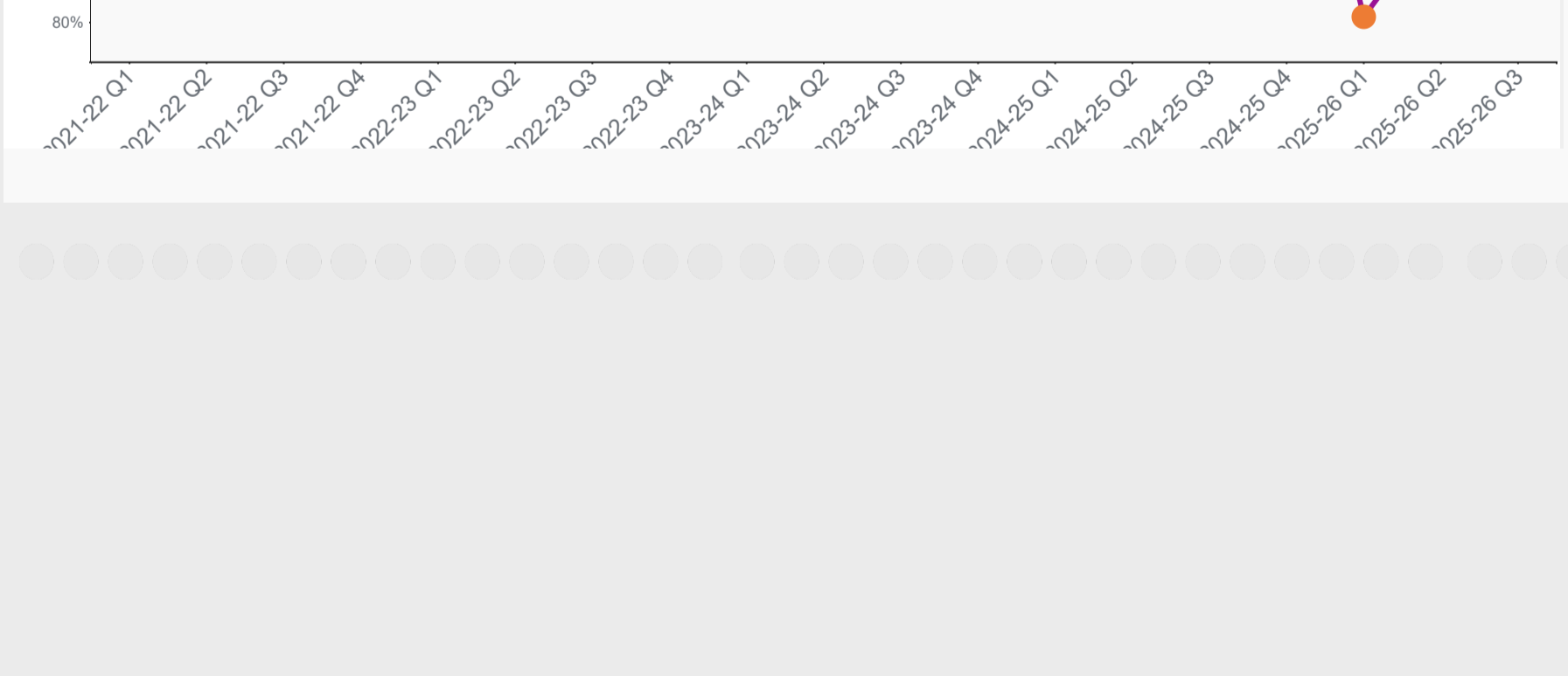


SUMMARY
We have employed a contractor Service Desk Analyst which has really helped us manage the workload between handling incoming calls to the Service Desk, and managing our ticket queues to adhere with SLAs

KPI 42 % Service Desk Requests within SLA 85%

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

OWNER: Head of ICT



SUMMARY
Employing contracted Service Desk Analyst helped us manage the workload between handling incoming calls, and managing our ticket queues to adhere with SLAs. Moving forward, we are actively recruiting for a Service Desk Analyst which will negate the need for the contractor.

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

How to navigate your way around this report:

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

How to interact with the report:

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

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



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

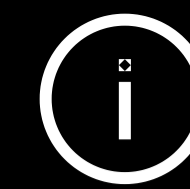
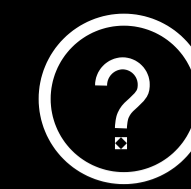
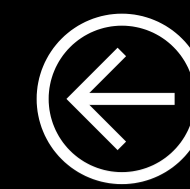
Interpreting statistics and trends:

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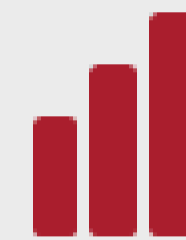
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SCOTTISH FIRE AND RESCUE SERVICE

Audit Risk and Assurance Committee



SCOTTISH
FIRE AND RESCUE SERVICE
Working together for a safer Scotland

Report No: C/ARAC/19-26

Agenda Item: 10

Report to:	AUDIT RISK AND ASSURANCE COMMITTEE						
Meeting Date:	9 APRIL 2026						
Report Title:	ACCOUNTING POLICIES 2025-26						
Report Classification:	For Decision	SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
		A	B	C	D	E	F
1	Purpose						
1.1	The purpose of this report is to present the Accounting Policies to be adopted in the Annual Report and Accounts 2025-26 to the Committee. These are attached as Appendix A.						
2	Background						
2.1	The Scottish Fire and Rescue Service (SFRS) is required to follow the Government Financial Reporting Manual (FReM) and Scottish Public Finance Manual (SPFM) when preparing the Annual Report and Accounts.						
2.2	During the year, amendments to the FReM are formally published by Audit Scotland. A review of these documents is built into year-end processes to ensure that any relevant changes are incorporated, through reading of the Technical Bulletins prepared by Audit Scotland and discussions with our external auditors, also Audit Scotland.						
3	Main Report/Detail						
3.1	Changes to the FReM 2025-26						
3.1.1	HM Treasury publish an overview of amendments to the FReM. There are no major changes affecting the SFRS in 2025-26.						
3.2	Accounting Policies						
3.2.1	The Accounting Policies have been reviewed to confirm they remain relevant and if any changes are required.						
3.2.2	There is an underlying assumption that the financial statements will be prepared on a going concern basis, i.e. they should be prepared on the basis that the Service's functions will continue in operational existence for the foreseeable future. This is an area of interest for our auditors as our pension liabilities are significant due to participation in the unfunded firefighters pension schemes. The Service will continue to prepare the accounts on a going concern basis, recognising that the auditors will seek confirmation from Scottish Government regarding ongoing funding being provided.						
3.2.3	The depreciation policy is reviewed annually in March and it was considered appropriate to retain the current policy for 2025-26 to depreciate a full year in the year after the asset is purchased. This will continue to be reviewed on an annual basis.						
3.2.4	The review has concluded that no material changes are required. The proposed Accounting Policies for 2025-26 are attached at Appendix A.						

4	Recommendation
4.1	The Committee is asked to approve that the Accounting Policies have been reviewed and these will be adopted for 2025-26.
5	Key Strategic Implications
5.1	Risk Appetite and Alignment to Risk Registers
5.1.1	The Annual Report and Accounts include an Accountability Report that highlights our risk management and corporate governance processes that supports the achievement of the SFRS' policies, strategic aims and objectives.
5.1.2	The report relates to the Service's financial risk appetite, in relation to financial propriety, regularity and fraud risks, SFRS has a Minimalist appetite with a strong focus on maintaining effective financial controls and accountability.
5.2	Financial
5.2.1	There are no financial implications relating to this report. The Annual Report and Accounts will include the financial performance of the Service.
5.3	Environmental & Sustainability
5.3.1	There are no environmental and sustainability implications relating to this report. The Annual Report and Accounts include a Sustainability Report which highlights our performance in response to climate change and environmental sustainability.
5.4	Workforce
5.4.1	There have been no changes to the accounting policies that impact our workforce. SFRS includes accounting policies on benefits payable during employment as well as post-employment benefits (pensions). The Annual Report and Accounts will include a Sustainability Report which highlights our performance in response to workforce matters including gender pay gap and workforce profile. The document will include a Remuneration Report covering Board and Directors remuneration during the year, as well as workforce numbers and salary information.
5.5	Health & Safety
5.5.1	There are no health and safety implications relating to this report.
5.6	Health & Wellbeing
5.6.1	There are no health and wellbeing implications relating to this report.
5.7	Training
5.7.1	There are no training implications relating to this report.
5.8	Timing
5.8.1	These accounting policies relate to financial year 2025/26.
5.9	Performance
5.9.1	The Annual Report and Accounts will communicate SFRS performance for the year and is formally audited before being laid by Ministers before Scottish Parliament.
5.10	Communications & Engagement
5.10.1	There are no accounting policies that directly impact our engagement.
5.11	Legal
5.11.1	The SFRS is required to follow the Government Financial Reporting Manual (FRoM) and Scottish Public Finance Manual (SPFM) when preparing the Annual Report and Accounts.

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5.12	Information Governance	
5.12.1	DPIA completed <i>No</i> . There are no implications for information governance relating to this report.	
5.13	Equalities	
5.13.1	EHRIA completed <i>No</i> . There are no implications of equality relating to this report.	
5.14	Service Delivery	
5.14.1	There are no Service Delivery implications relating to this 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 Services
7.2	Level of Assurance: (Mark as appropriate)	Substantial/ Reasonable /Limited/Insufficient
7.3	Rationale:	We have reviewed the accounting policies to ensure they align with the latest FReM published by Audit Scotland. The external audit of the accounts by Audit Scotland will confirm if we have correctly interpreted the FReM requirements but we will work with Audit Scotland where we need any further clarity.
8	Appendices/Further Reading	
8.1	Appendix A: Accounting Policies 2025/26	
Prepared by:		Alan Duncan, Accounting Manager
Sponsored by:		Deborah Stanfield, Interim Director of Finance and Contractual Services
Presented by:		Lynne McGeough, Head of Finance and Procurement
Links to Strategy and Corporate Values		
SFRS Strategic Plan 2025-28 Outcomes: Safer Communities through Prevention Safe and effective response Investing in our people Improving performance Innovation and investment		
Governance Route for Report		Meeting Date
<i>Audit and Risk Assurance Committee</i>		<i>9 April 2026</i>
		Report Classification/ Comments
		<i>For Decision</i>

NOTES TO THE ACCOUNTS

1. Accounting Policies

These Annual Accounts have been prepared in accordance with the 2025/26 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public-sector context. The SFRS has selected the most appropriate accounting policy or estimation technique, as permitted by the FReM, to ensure the statements present a true and fair view.

The particular policies adopted by the SFRS in preparing these Annual Accounts are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

The Accounts have been prepared with reference to the following objectives:

- to provide information about the financial position, performance and cash flows in a way that meets the “common need of most users”, and
- to show the results of the stewardship and accountability of Board members and management for the resources entrusted to them.

The following underlying assumptions have been adhered to:

- **Accruals** – with the exception of cash flow information, the statements have been prepared using the accrual basis of accounting, where the non-cash effects of transactions are included in the Annual Accounts in the year in which they occur, not the year in which cash is paid or received, and
- **Going concern** – the Accounts have been prepared on the basis that the SFRS will continue to function for the foreseeable future.
- **Currency** – the Accounts have been prepared in pounds sterling.

Application of new and revised Accounting Standards

a. Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

b. Standards, amendments and interpretations issued but not adopted this year

At the date of authorisation of these Annual Accounts, the Board has not applied the following new and revised IFRS Standards that have been issued but are not yet effective.

- **IFRS 17:** Insurance Contracts (not yet adopted by the FReM)
- **IFRS 18:** Presentation and disclosure in financial statements (not yet adopted by HM Treasury)
- **IFRS 19:** Subsidiaries without public accountability disclosures (not yet adopted by HM Treasury)

The Board does not expect that the adoption of the Standards listed above will have a material impact on the Annual Accounts in future periods.

c. Standards, amendments and interpretations effective in the current year

In the current year, the Board has not implemented any new standards, amendments or interpretations.

Accounting Convention

These Accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

Accounting Period

The accounting period commenced on 1 April 2024 and ended on 31 March 2025.

Going Concern

The Resource Budget for the financial year ended 31 March 2027 has been approved by the Scottish Government and is considered adequate to allow the SFRS to meet its liabilities in the foreseeable future. In terms of future years, funding will be confirmed as part of the normal budget cycle in December 2026 and January 2027. The Service also featured in the Scottish Government's Resource Spending Review which set indicative budget allocations up to 2028-29.

These Annual Accounts have therefore been produced on a going concern basis. The Scottish Fire and Rescue Service is fulfilling a statutory function and there are no plans to amend the primary legislation setting out those functions. The SFRS is therefore required to continue delivering fire and rescue activity in Scotland and the Scottish Government is in turn committed to providing the SFRS with grant in aid funding for that purpose. For the avoidance of doubt, Scottish Government funding also covers all ongoing employer and officer pension contributions and the pension liability which is not met directly from GiA.

Segmental Reporting

The SFRS is operated as a single service and is reported in this same format. Costs and support service overheads are not allocated to other parts of the organisation, and therefore there are no requirements for segmental reporting. A reconciliation between the management accounts position and the accounting statements is included in Note 5 to the Accounts.

Revenue Recognition

Revenue is recognised net of VAT to the extent that it is probable that the economic benefits will flow to the SFRS and the revenue can be reliably measured.

Grant in Aid and Revenue Grants

The SFRS is funded by the Scottish Government. Grant in Aid is received throughout the year and is intended to meet estimated expenditure for both capital and revenue purposes. It is accounted for as financing on a cash basis, not income, and is therefore credited to the SFRS reserves and not incorporated within the Statement of Comprehensive Net Expenditure (SoCNE). Grant in Aid cannot be drawn down in advance of need.

Grant in Aid, whether for revenue or capital purposes, is to be treated as a contribution from controlling parties giving rise to a financial interest in the residual interest of the reporting entity and is to be credited to general reserves and not to income or deferred income.

Where grants are subject to conditions such that non-compliance would result in the grant being repaid, the potential liability to repay, and the conditions to be met, should be disclosed in a Note to the Accounts.

The profit or loss on disposal of an asset financed by grant or Grant in Aid is taken to the Statement of Comprehensive Net Expenditure.

Capital Grants

Capital grants are accounted for in accordance with IAS20 *Accounting for Government Grants and Disclosure of Government Assistance* and recognised in the SoCNE once conditions are met. Grant is treated as a *capital grant received in advance* where carry forward is permitted and any conditions have not been met.

Provision of Services

Revenue from the provision of services is recognised when the SFRS can measure reliably the percentage completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the SFRS.

Rental Income

Rental income from operating leases is recognised on a straight-line basis over the terms of the lease.

Expenditure Recognition

Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the SoFP.

Expenses in relation to services received (including those rendered by the SFRS employees) are recorded as expenditure when the services are received, rather than when payments are made.

Interest payable on borrowings is accounted for on the cash flows that have been fixed or determined by the contract, or based on an annuity basis where borrowings have been provided by a local authority.

Where revenue and expenditure have been recognised but cash has not been received or paid, a receivable or payable for the relevant amount is recorded in the SoFP. Where there is evidence that debts are unlikely to be settled, the balance of receivables is written down and a charge made to revenue for the income that might not be collected.

Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year end), such as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits for current employees, are recognised as an expense in the year in which employees render service to the SFRS. An accrual is made in the SoCNE for the year for the cost of holiday entitlements and other forms of leave earned by employees but not taken before the year end and which employees can carry forward to the next financial year. The accrual is made at the remuneration rates applicable in the following financial year.

Post-Employment Benefits

As at 31 March 2026, the SFRS participates in two pension schemes: The Local Government Pension Scheme (Scotland) for support staff and the Fire 2015 Scheme for Wholetime/Retained uniformed personnel. For the year ended 31 March 2026, the administration of the Firefighters' Scheme was undertaken by the Scottish Public Pensions Agency (SPPA) and the administration of the LGPS was carried out by the Strathclyde Pension Fund Office (SPFO).

- Local Government Pension Scheme (Scotland)

The LGPS provides members with defined benefits related to pay and service. It is supported by contributions from both employer and employee. The LGPS is a Career Average Revalued

Earnings (CARE) Scheme whereby pension benefits are based on earnings received within each year worked, which are index-linked and totalled on retirement to provide an annual pension.

- **Fire 2015 Scheme**

The Fire 2015 Scheme was introduced on 1 April 2015 and is a CARE scheme rather than a final salary pension scheme. It is an unfunded defined benefit scheme where payments are made on a “pay as you go” basis. All new employees entering the Service will join this Scheme automatically. The normal pension age for firefighters is 60.

Contributions to the schemes are calculated to spread the cost of pensions over employees’ working lives, in line with IAS19 *Employee Benefits*. The contributions are determined by an actuary on the basis of triennial valuations using the Age Attained Method and, in the intervening years, by rolling forward the scheme assets and liabilities in a desk top review.

Variations from regular cost are spread over the expected average remaining working lives of scheme members, taking into account future withdrawals. The expected cost of providing staff pensions to contributing employees is recognised in the SoCNE in accordance with IAS19, recognising retirement benefits as they are earned not when they are due to be paid.

Pension Scheme Assets

The Fire 2015 Scheme is unfunded and therefore has no assets built up to meet pension liabilities. The attributable assets of the various Local Government Pension Schemes (LGPS) have been measured at fair value and are identified in a Note to the Accounts.

Pension Scheme Liabilities

The attributable liabilities of each scheme are measured on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc.

The change in the Net Pension Liability shown in the SoFP consists of the following:

- **Current Service Cost** – This refers to the increase in liabilities as a result of years of service earned this year and is allocated to the cost of services in the SoCNE.
- **Expected Net Return on Assets** – The expected annual investment return on assets for the LGPS is based on long-term expectations as at 31 March 2026. This is shown net of the interest cost of each scheme, based on the discount rate and the present value of the scheme liabilities as at 31 March 2026.
- **Past Service Costs** – This refers to the increase in liabilities arising from current year decisions whose effect relates to years of service earned in previous years. This is debited to the surplus/deficit in the SoCNE.
- **Gains/Losses on Settlements and Curtailments** – The result of actions to relieve the SFRS of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the SoCNE.
- **Actuarial Gains and Losses** – Changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve.
- **Contributions Paid to the LGPS Pension Funds** – Cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.
- **Discretionary Benefits** – The SFRS has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as those applied to the relevant pension schemes.

Injury Awards

The SFRS has powers to make awards of injury benefits in the event of firefighters leaving through injury. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as those applied to the relevant compensation schemes.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Asset Recognition

All expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment (including Firefighter personal protective equipment) has been capitalised on an accruals basis, provided that it is probable that the future economic benefits or operational capacity associated with the item will flow to the SFRS and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or operational capacity (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Asset Measurement

Assets are initially measured at cost, comprising:

- the purchase price,
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management,
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Land and Buildings are included at Depreciated Replacement Cost (DRC) where there is no market-based evidence of fair value because of the specialist nature of the assets. In all other cases, Existing Use Value (EUV) has been used. As a minimum, five yearly valuations of Land, Buildings and Dwellings are carried out as part of a rolling programme, on the basis of current market value for land and depreciated replacement cost for buildings. In addition, impairment reviews are carried out on major assets and assets on which there has been significant expenditure, to determine if there has been any change in value in the years between valuations.

Assets included in the SoFP at fair value are revalued regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but every five years as a minimum. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

At 31 March 2026, all land, buildings and dwellings assets due for valuation under the five-year rolling programme (53% of portfolio), were re-valued by the SFRS's in-house Estates and Valuations Surveyor, Russell Munn (BSC MRICS). Consideration will be given to the potential for material changes in value for properties not included in the rolling programme.

Where decreases in value are identified, the revaluation loss is accounted for:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains),
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line in the SoCNE.

Donated Assets

Assets classified as donated are measured at fair value on receipt. The funding element is recognised as income and taken to the SoCNE. Any subsequent revaluations are taken to the Revaluation Reserve.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and an impairment loss is recognised for the shortfall where this is less than the carrying amount of the asset.

Where impairment losses are identified, they are accounted for:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains),
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line in the SoCNE,
- where an impairment loss is reversed subsequently, the reversal is credited to the relevant line in the SoCNE, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale.

The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to Other Operating Charges in the SoCNE. Gains in fair value are recognised only up to the amount of any previously recognised losses. Depreciation is not charged on Assets Held for Sale.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the SoFP (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Net Gain/Loss on Disposal of Property, Plant and Equipment line in the SoCNE. Receipts from disposals (if any) are credited to the same line in the SoCNE (i.e. netted off against the carrying value of the asset at the time of disposal)

Assets Held for Sale

An asset is classified as held for sale when it meets all of the following criteria:

- It is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable.

- A plan agreed by management is in place and steps are actively being taken to conclude a sale, and
- It is actively being marketed with an expectation of a sale within the next 12 months.

Assets meeting these criteria are revalued and measured at the lower of their carrying amount immediately prior to reclassification and fair value less costs to sell. There is no depreciation on Assets Held for Sale.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts on a straight-line basis over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land, Heritage Assets, surplus assets and assets held for sale) and assets that are not yet available for use (i.e. assets under construction).

Useful economic lives as estimated by experts are shown in the following table:

Category	Useful economic life
Buildings	10-64 years
Cars and Vans	5 years
Fire Appliances (including specialist appliances)	10-15 years
Equipment	3-20 years

Assets under construction are recognised at cost and are depreciated in the year they are transferred to operational assets.

Componentisation

In accordance with IAS16 *Property, Plant and Equipment*, a componentisation policy for material assets has been adopted with effect from 1 April 2013. The SFRS will componentise material assets with a carrying value over £0.5 million, unless it does not lend itself to componentisation by its complex nature in the expert opinion of our professional valuer. This will be carried out where material assets are acquired, revalued or enhanced.

Intangible Assets

Intangible assets have no physical substance but are identifiable and controlled by the SFRS. It can be established that there is an economic benefit or operational capacity associated with the item which will flow to the SFRS. This expenditure is mainly in relation to software licenses. Expenditure on the acquisition, creation or enhancement of intangible assets is capitalised on an accruals basis when it will bring benefits of longer than one year.

Intangible assets are initially measured at cost and included in the SoFP at net historical cost.

Intangible assets are depreciated on a straight-line basis over the life of the asset (3 years).

Inventories

Inventories are included in the SoFP on an average cost basis.

Leases

The SFRS determines whether to lease or purchase based on value for money considerations, such as whether the underlying asset is required for its entire life or for a more limited period. IFRS 16 *Leases* introduces a single lease accounting model that requires a lessee to recognise assets

and liabilities for all leases, unless the underlying value is low or the lease term is less than 12 months.

Scope and Exclusions – SFRS as Lessee

In accordance with IFRS 16 Leases, contracts or parts of contracts that convey the right to control the use of an asset for a period of time are accounted for as leases.

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. In such cases, the relevant part of the contract is treated as a lease.

When making the above assessments, the SFRS excludes low value items, where the underlying value of the asset would be less than £4,000 when new, provided those items are not highly dependent on or integrated with other items. Contracts where the term is less than 12 months are also excluded.

Initial Recognition – SFRS as Lessee

At the commencement of a lease, SFRS recognises a right-of-use asset and a lease liability.

The lease liability is measured at the value of the remaining lease payments, discounted either by the interest rate implicit in the lease or the SFRS incremental rate of borrowing as advised annually by HMT in the annual PES paper, where this is not readily determined. This rate is 4.81% for the current year (0.95% for leases recognised at 1 April 2022). Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension options the SFRS is reasonably certain to exercise and any termination options the SFRS is reasonably certain not to exercise.

The measurement of lease payments excludes any VAT payable and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 Levies. The right-of-use asset is measured at the value of the lease liability adjusted for: any lease payments made before the commencement date, any lease incentives received, any incremental costs of obtaining the lease and any costs of removing the asset and restoring the site at the end of the lease.

Enhancements to leased assets, such as alterations to a leased building, are not classified within right of use assets but remain classified as Property, Plant and Equipment in accordance with the FReM.

Subsequent Measurement – SFRS as Lessee

After initial recognition, the right of use asset will be measured using the fair value model. The SFRS considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value in the case of non-property leases and for property leases of less than 5 years or with regular rent reviews. In the case of property leases exceeding 5 years, periodical assessments are done to measure the fair value of the right of use assets.

The value of the asset will be adjusted for subsequent depreciation and impairment, and for reassessments and modifications of the lease liability as described below. Where the amount of a reduction to the asset exceeds the carrying value of the asset, the excess amount is recognised in expenditure.

The lease liability will be adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where we no longer expect to exercise an option. Modifications are changes to the leases contract.

Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where the SFRS becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non-cancellable period, change the term of the lease, change the consideration or the scope, or at the existing discount rate where there is a movement in an index rate that will alter the cash flows, or the amount payable under a residual value guarantee change.

Expenditure for each financial year includes interest on the lease liability and a straight-line depreciation charge on the right of use asset over the life of the lease, together with any impairment of the right of use asset and any change in variable lease payments not included in the measurement of the lease payments during the period in which the triggering event occurred. Rental payments in respect of leases of low value items, or with a term under 12 months, are also expensed.

SFRS as Lessor

When the Authority acts as a lessor, it determines at lease inception whether each lease is a finance or operating lease. To classify each lease, the Authority assesses whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease, if not then it is an operating lease. The Authority recognises lease payments under operating leases as income on a straight line basis over the length of the lease terms. The accounting policies applicable to the Authority as lessor are largely unchanged by IFRS 16 except for reviews of intermediate lessor arrangements. The changes for IFRS 16 were not material for lessor arrangements.

Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place that gives the Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or operational capacity, and a reliable estimate can be made of the amount of the obligation.

Contingent Assets and Liabilities

A contingent asset or liability arises where an event has taken place that gives the SFRS a possible right or obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the SFRS. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the SoFP but disclosed in a Note to the Accounts.

Reserves

The General Reserve represents the excess of expenditure over income on Grant in Aid funded operations, or other grant income streams, e.g. transitional funding.

The Revaluation Reserve represents the increase in value of land and buildings over their historical costs.

The Pensions Reserve represents timing differences arising from the accounting and funding arrangements required by IAS19 for post-employment benefits.

Taxation

Value Added Tax (VAT) is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs (HMRC). VAT receivable is excluded from income.

Corporation Tax is payable on profit generated from business activities (including the disposal of assets no longer required) undertaken by the SFRS. Income from GiA is not subject to Corporation Tax.

Financial Instruments

Financial Assets

Financial assets held by the SFRS consist of Trade and Other Receivables and Cash and Cash Equivalents. Trade receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

As the Cash requirements of the SFRS are met through Grant in Aid provided by the Safer Communities Directorate, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. Cash balances are held with the Government Banking Service (GBS). Transactional services are provided by NatWest, with corporate banking arrangements held with The Royal Bank of Scotland. The SFRS is therefore not exposed to significant credit, liquidity or market risk in respect of financial assets. There is no difference between book value and fair value for cash and cash equivalents shown in the SoFP.

Financial Liabilities

Financial liabilities within the SFRS consist of Trade and Other Payables, Borrowings and Lease Liabilities. Trade payables are held at fair value and are typically non-derivative financial liabilities with fixed or determinable payments that are not quoted in an active market. They arise when the SFRS receives goods or services with no intention of trading the liability.

There are two types of Borrowing held by the SFRS:

- i) Public Works Loan Board (PWLB) loans were taken out by legacy services that carried out the Treasury Management function (i.e. borrowings and investments) in their own right. These are recognised in the SoFP at the point when the SFRS becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost, i.e. including accrued interest.
For borrowings held by the SFRS, the amount presented in the SoFP is therefore the outstanding principal repayable including accrued interest, and annual charges to the SoCNE for interest payable is the amount payable in the year on an accruals basis.
- ii) The second type of financial liability arises where the Treasury Management function for legacy Fire Services was carried out by the lead authority. Schedules have been provided by the lead authorities showing total outstanding debt, amounts of principal repayable each year and indicative amounts of related interest payable each year. The interest is calculated by each former lead authority using a pooled interest rate which is applied to all loans in their portfolio.
In these cases, financial liabilities are shown in the SoFP at the values provided by the former lead authorities. Annual charges to the SoCNE for interest payable are based on the carrying amount of the liability multiplied by the effective rate of interest for the instrument, as calculated by each former lead authority.

Financial liabilities are derecognised when the contractual obligations are discharged, cancelled or expire.

Review of Accounting Policies and Estimation Techniques

These Annual Accounts have been prepared under IFRS incorporating any departures required by the FReM and all accounting policies have been reviewed to ensure their continued relevance. Estimates and judgements are regularly evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from those estimates and underlying assumptions are continuously reviewed.

The main areas of estimation relate to the following:

- the valuation of land and buildings, where the services of professionally qualified surveyors are used to ensure that best practice and consistency of approach is applied, and
- the valuation of Pension Scheme assets and liabilities, where professionally qualified actuaries are employed to provide the information required under IAS19 *Employee Benefits*.

Prior Period Adjustments and changes in Accounting Policies and Estimation Techniques

Prior period adjustments may arise as a result of a change in accounting policy or to correct a material error. Changes in accounting policy are only made when required by proper accounting practice or to provide more reliable or relevant information on the council's financial position. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period, as if the new policy had always been applied. Changes in accounting estimation techniques are applied in the current and future years and do not give rise to a prior period adjustment. Material errors related to prior period balances may be identified during the current year accounts preparation and are corrected to ensure comparability of balances in prior and current year for readers of the accounts.

Events after the Reporting Period

Events after the reporting period end represent those events which occur between the end of the reporting period and the date when the Annual Report and Accounts are authorised for issue by the Board.

Material events for which conditions exist at 31 March 2026 are reflected on an accruals basis within the financial year. The Note to the Accounts contain details of material events where their conditions did not exist as at 31 March 2026.

There are no significant events affecting the SFRS which have occurred since the end of the financial year. Future developments have been included in the Performance Report.



Report No: C/ARAC/16-26

Agenda Item: 11

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:	9 APRIL 2026						
Report Title:	FRAUD REPORT – Q4 2025/26						
Report Classification:	For Scrutiny	SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
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 April 2026.						
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	<p>The Q4, 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:</p> <ul style="list-style-type: none"> • Potential Fraud(s) • Fraud Risk Assessment • Fraud Awareness Training • The National Fraud Initiative • Whistleblowing • Gifts Hospitality and Interests 																		
3.2	<p>Potential Frauds</p>																		
3.2.1	<p>Two separate instances of potential fraudulent action have been reported to the Interim Director of Finance and Contractual Services. Details of the incidents are currently being investigated and where there is a belief that fraud has been identified this will be reported to the Chief Officer and the Chair of ARAC.</p>																		
3.2.2	<p>Both instances are currently under investigation and are subject to further investigation and, where required, disciplinary processes.</p>																		
3.2.3	<p>Further information on Fraud Awareness Training is provided below but recent reports follow on from a number of fraud presentations provided to senior managers across areas. The engagement sessions were aimed at increasing awareness and ownership of fraud with one measure of success being an increase in the number of queries and questions received for guidance. The Team will continue to engage with Services with any further potential incidents reported through appropriate governance processes.</p>																		
3.3	<p>Fraud Risk Assessment</p>																		
3.3.1	<p>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.</p>																		
3.3.2	<p>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.</p>																		
3.3.3	<p>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 64 actions which will be monitored throughout the year. Meetings continue to be held with Heads of Function to update the action log.</p>																		
3.4	<p>Fraud Awareness Training</p>																		
3.4.1	<p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th colspan="2">Uniform Staff</th> <th colspan="2">Support Staff</th> <th colspan="2">Service Summary</th> </tr> <tr> <th>Completed</th> <th>Outstanding</th> <th>Completed</th> <th>Outstanding</th> <th>Completed</th> <th>Outstanding</th> </tr> </thead> <tbody> <tr> <td>5497 (85%)</td> <td>1007 (15%)</td> <td>672 (73%)</td> <td>250 (27%)</td> <td>6169 (83%)</td> <td>1257 (17%)</td> </tr> </tbody> </table>	Uniform Staff		Support Staff		Service Summary		Completed	Outstanding	Completed	Outstanding	Completed	Outstanding	5497 (85%)	1007 (15%)	672 (73%)	250 (27%)	6169 (83%)	1257 (17%)
Uniform Staff		Support Staff		Service Summary															
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding														
5497 (85%)	1007 (15%)	672 (73%)	250 (27%)	6169 (83%)	1257 (17%)														
3.4.2	<p>In relation to fraud training the overall summary of completion as at 27 March 2026 is 83%, an increase of 4% from January's reported figure.</p>																		

3.4.3	<p>Fraud module engagement is continuing, with work now completed in revising the modules in line with updated policies. This information is anticipated to go live at the end of April 2026. The requirement for staff to complete learning modules is also 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.</p>																														
3.5	<p>The National Fraud Initiative (NFI)</p>																														
3.5.1	<p>The mandatory exercise is undertaken every two years and monitored in Scotland by Audit Scotland on behalf of the Cabinet Office. SFRS successfully completed the exercise providing a completed report to Audit Scotland at the end of December 2025, ahead of the Cabinet Office’s timeline of 31st March 2026.</p>																														
3.5.2	<p>The current exercise relates to 2024/25 with the Interim 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.</p>																														
3.5.3	<p>For the current exercise 821 matches were identified aligning to Trade Creditors, Payroll and Company House. SFRS’s ensures best practice by investigating all matches received, with the Cabinet Office NFI portal updated accordingly.</p>																														
3.5.4	<p>The table below provides a summary of the progress made for the current exercise against identified matches released in 20 December 2024.</p>																														
<table border="1"> <thead> <tr> <th data-bbox="300 981 564 1048">Area</th> <th data-bbox="564 981 740 1048">Total</th> <th data-bbox="740 981 943 1048">Completed</th> <th data-bbox="943 981 1114 1048">In Progress</th> <th data-bbox="1114 981 1273 1048">Error</th> <th data-bbox="1273 981 1465 1048">% Total Complete</th> </tr> </thead> <tbody> <tr> <td data-bbox="300 1048 564 1081">Payroll</td> <td data-bbox="564 1048 740 1081">103</td> <td data-bbox="740 1048 943 1081">97</td> <td data-bbox="943 1048 1114 1081">1</td> <td data-bbox="1114 1048 1273 1081">5</td> <td data-bbox="1273 1048 1465 1081">99.03%%</td> </tr> <tr> <td data-bbox="300 1081 564 1115">Creditors</td> <td data-bbox="564 1081 740 1115">711</td> <td data-bbox="740 1081 943 1115">705</td> <td data-bbox="943 1081 1114 1115">0</td> <td data-bbox="1114 1081 1273 1115">6</td> <td data-bbox="1273 1081 1465 1115">100%</td> </tr> <tr> <td data-bbox="300 1115 564 1149">Company House</td> <td data-bbox="564 1115 740 1149">7</td> <td data-bbox="740 1115 943 1149">2</td> <td data-bbox="943 1115 1114 1149">0</td> <td data-bbox="1114 1115 1273 1149">5</td> <td data-bbox="1273 1115 1465 1149">100%</td> </tr> <tr> <td data-bbox="300 1149 564 1189">Total</td> <td data-bbox="564 1149 740 1189">821</td> <td data-bbox="740 1149 943 1189">804</td> <td data-bbox="943 1149 1114 1189">1</td> <td data-bbox="1114 1149 1273 1189">16</td> <td data-bbox="1273 1149 1465 1189">99.88%</td> </tr> </tbody> </table>		Area	Total	Completed	In Progress	Error	% Total Complete	Payroll	103	97	1	5	99.03%%	Creditors	711	705	0	6	100%	Company House	7	2	0	5	100%	Total	821	804	1	16	99.88%
Area	Total	Completed	In Progress	Error	% Total Complete																										
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3.5.5	<p>The remaining Payroll query relates to another matching government body and whilst information has been requested, through the Secure NFI portal, this query remains outstanding. Where matches are outwith SFRS’s control, with no information provided, these would be carried over into the following exercise. SFRS also engages directly with Audit Scotland to highlight these challenges.</p>																														
3.5.6	<p>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.</p>																														
3.6	<p>Whistleblowing</p>																														
3.6.1	<p>For the current period the People Directorate have confirmed that there are two Whistleblowing cases that have been brought to the attention of the Interim Director of Finance and Contractual Services in March 2026. In relation to 2024/25 there were no issues of Whistleblowing reported to the Board.</p>																														
3.6.2	<p>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:</p> <ul style="list-style-type: none"> • Dishonesty • Unethical Behaviour • Corruption 																														

- Health and Safety Breaches
- Harassment
- Bullying
- Or other forms of wrongdoing

3.6.3 The People Performance Report for Q3, 2025/26, was provided to the People Committee on 5 March 2026. In relation to the Confidential Reporting Line the following information was provided:

Month	2024/25 Reports	2025/26 Reports
Quarter 1	6	12
Quarter 2	8	11
Quarter 3	6	5
Quarter 4	0	-
Total	20	28

3.6.4 There were 5 new cases raised within Q3, of which 2 were closed within the same quarter. A further 6 carried forward cases were also closed in Q3. All cases were submitted via the online portal. 48 reports have been received in total since the launch of the CRL.

3.7 **Gifts, Hospitality and Interests**

3.7.1 The Gifts, Hospitality and Interests (GHI) register for 2025/26, up to 25 March 2026, identifies 45 entries, with further information identified within Appendix B to this report. Separately, 6 further declarations, under the £50 threshold, were received but not published.

3.7.2 Following the previous report to ARAC in January 2026 a further 7 entries were added to the 2025/26 Q3 register. These entries related to offers of 4 Gifts, and 3 Gifts under the £50 threshold. 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	12
Q4	16	3	5	10
TOTAL	40	49	35	45

3.7.4 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.

3.7.5 In relation to the Gifts, Hospitality and Interests LCMS module, held within Training for Operational Competence (TFOC), approximately 6100 members of staff have now completed this module.

Uniform Staff		Support Staff		Service Summary	
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
5460 (83%)	1115 (17%)	686 (74%)	236 (26%)	6146 (82%)	1351 (18%)

<p>3.7.6</p>	<p>In relation to GHI training the overall summary of completion rate as at 27 March is 82%. This is a 1% increase from the last report, including a 10% increase in completion rates by support staff. Over the last period an additional 157 staff have been added to the system which has also impacted completion levels.</p>																																																		
<p>3.7.7</p>	<p>Declarations in relation to 2025/26 have been outlined in the chart below. It identifies 61 declarations for the year, which includes 27 Gifts, 5 Hospitality offers, 12 Interests and 17 Gifts under the £50 reporting threshold Service wide. The table below is now being used to assist in identifying areas for future engagement.</p>																																																		
<div style="text-align: center;"> <p>DECLARATIONS BY AREA/DIRECTORATE 25/26</p> <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <thead> <tr> <th>Area/Directorate</th> <th>GIFTS</th> <th>HOSPITALITY</th> <th>INTERESTS</th> <th>UNDER £50</th> </tr> </thead> <tbody> <tr> <td>FINANCE & OPERATIONS</td> <td>1</td> <td>0</td> <td>3</td> <td>1</td> </tr> <tr> <td>OPERATIONS</td> <td>1</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>SERVICE DELIVERY EAST</td> <td>2</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>SERVICE DELIVERY WEST</td> <td>20</td> <td>0</td> <td>7</td> <td>1</td> </tr> <tr> <td>SLT</td> <td>1</td> <td>2</td> <td>0</td> <td>1</td> </tr> <tr> <td>TRAINING</td> <td>1</td> <td>0</td> <td>0</td> <td>2</td> </tr> <tr> <td>SAFETY & ASSURANCE</td> <td>0</td> <td>0</td> <td>1</td> <td>1</td> </tr> <tr> <td>PORTFOLIO</td> <td>0</td> <td>0</td> <td>0</td> <td>3</td> </tr> <tr> <td>PP&P</td> <td>1</td> <td>1</td> <td>0</td> <td>1</td> </tr> </tbody> </table> </div>		Area/Directorate	GIFTS	HOSPITALITY	INTERESTS	UNDER £50	FINANCE & OPERATIONS	1	0	3	1	OPERATIONS	1	0	0	1	SERVICE DELIVERY EAST	2	1	1	2	SERVICE DELIVERY WEST	20	0	7	1	SLT	1	2	0	1	TRAINING	1	0	0	2	SAFETY & ASSURANCE	0	0	1	1	PORTFOLIO	0	0	0	3	PP&P	1	1	0	1
Area/Directorate	GIFTS	HOSPITALITY	INTERESTS	UNDER £50																																															
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PP&P	1	1	0	1																																															
<p>4</p>	<p>Recommendation</p>																																																		
<p>4.1</p>	<p>The Audit and Risk Assurance Committee is asked to:</p> <ul style="list-style-type: none"> • Scrutinise the information presented within the report. 																																																		
<p>5</p>	<p>Key Strategic Implications</p>																																																		
<p>5.1</p>	<p>Risk Appetite and Alignment to Risk Registers</p>																																																		
<p>5.1.1</p>	<p>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.</p>																																																		
<p>5.1.2</p>	<p>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.</p>																																																		
<p>5.2</p>	<p>Financial</p>																																																		
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<p>5.3</p>	<p>Environmental & Sustainability</p>																																																		
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<p>5.5</p>	<p>Health & Safety</p>																																																		
<p>5.5.1</p>	<p>Any implications arising from the report will be managed by the relevant Directorate.</p>																																																		

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, Interim 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	Appendix A – Fraud Risk Assessment Actions	
8.2	Appendix B – Gifts, Hospitality and Interests Register	
Prepared by:		David Johnston, Risk and Audit Manager
Sponsored by:		Deborah Stanfield, Interim Director of Finance and Contractual Services
Presented by:		Deborah Stanfield, Interim Director of Finance and Contractual Services

Links to Strategy and Corporate Values		
<p>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:</p> <ul style="list-style-type: none"> • 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
<i>Audit and Risk Assurance Committee</i>	<i>9 April 2026</i>	<i>For Scrutiny</i>

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	DJ provided names of remaining Team members to complete fraud and GHI modules. 1 person remaining for Fraud and two for GHI. MW to engage with staff to complete all relevant training. Continue to raise awareness through DMT discussions.
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	DJ outlined remaining staff to complete GDPR LCMS module. MW to engage with staff members to ensure completion. Continue to raise awareness through DMT discussions.
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	MW confirmed work undertaken to establish an inventory of equipment with control processes in place regarding use and return of relevant equipment. Discussions continue to be held as part of dMT to maintain awareness.
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. General discussion continue to be held to ensure policy and procedures are understood and complied with.	31/03/2026	(5x3) 15	DJ provided names of remaining Team members to complete fraud and GHI modules. 1 person remaining for Fraud and two for GHI. MW to engage with staff to complete all relevant training. Continue to raise awareness through DMT discussions.
FRA AM1	Asset Management	Ijaz Bashir	Theft/loss of equipment	J4 process will highlight missing equipment	31/03/2026	(3x3) 9	Discussions continue to be held with relevant managers to maintain adherence to requirements. Review of leavers lists continue to be undertaken to review returns of equipment received.
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	Staff will continue to adhere to UIG declaration requirements in relation to declarations of interest. Review of staff still to complete GHI training to be undertaken, together with other mandatory training.
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	Ongoing awareness maintained within management teams to disseminate across teams and Service. Procedures for sale of equipment or old fleet is maintained with senior officer sign-off/
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	Completion of Fraud and GHI lcms modules to be refreshed ensuring awareness amongst teams. Verification continue to sample payment and will investigate where appropriate.
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	Fleet systems manager is now in post overseeing centralised administration team, including use of and monitoring of fuel card use. This is part of a wider review of established governance processes within this area.
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	Further engagement undertaken with new GC's or other new starts to Training in relation to current process requirements
FRA TRG2	Training	Ross Robison	An employee will claim expenses they are not entitled to	Regularly reinforce requirement for adherence 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	Renewed reports being run to look at completion rates for further action as required.
FRA TRG3	Training	Ross Robison	An employee using P-Card for inappropriate purpose	Regularly reinforce requirement for adherence 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	AC's receive and review management information on P-Card use from Finance and Procurement and engage with staff where required. .
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	Reports associated with completion of mandatory training modules continue to be utilised, and refreshed, to monitor completion rates, allowing further engagement as appropriate.

FRA TRG5	Training	Ross Robison	Declaration of a gift, hospitality or interest	Regularly reinforce requirement for adherence 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 adherence to policy.	31/03/2026	(2x2) 4	Following presentation managers to ensure awareness and engagement is undertaken within training centres to maximise message across Function. This is also aligned to the completion of mandatory training modules.
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	Head of Function to review current processes and provide confirmation that controls remain in place, are suitable and will be revised where additional controls are deemed necessary.
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 and associated reports provided in relation to cyber risk and monitoring of any additional risks resulting from project delays. Continued provision of cyber action plan monitoring reports and training completion rates through Governance meetings.
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	Presentation of GHI provided with Management Team continuing to monitor completion rates of training module through Workforce Pro reports.
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	Continued monitoring of any impacts following DaTS restructure including any changes to sickness absence rates, and review of ongoing controls associated with system access or segregation of duties.
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	Management Team continue to review completion rates in relation to Fraud and GHI modules with discussion held with compliance in relation to gifts, hospitality and interests.
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	Discussions in relation to declarations of interests continue to be undertaken, together with review of mandatory modules in relation to fraud and GHI.
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	Management Team continue to review completion rates in relation to Fraud and GHI modules with discussion held with compliance in relation to gifts, hospitality and interests.
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	Ongoing engagement with Managers through DMT to maintain awareness, ensuring small number of remaining staff complete mandatory modules for Fraud and GHI. Discuss with managers any additional areas of exposure for considerations.
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	First set of data standards agreed aligning to performance reporting and use of Power BI standardised control charts. This will establish rules for both internal and external use. Continued engagement maintained on data standards, outline business case for DDat and discussion with CPPIG on future investment requirements.
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	Continue to engage with finance business partner where advice required and ongoing engagement with managers through DMT. Monitoring of P-card expenditure undertaken are required.
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	Head of Function continues to receive and scrutinise reports on expenses and has queried a number of entries. He also passes them on to line managers in his team to review. HoF continues to remind staff to complete all mandatory training in a timely manner.
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	HoF confirms that they continue to review flexi timesheets as appropriate and has requested line managers to do the same for their direct reports.
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 necessary 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	HoF confirms that he continues to monitor gifts and hospitality across the team - receiving one declaration form in February from a member of the team.

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. (Discussions to be held with new Head of Function to review actions)
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 monitoring of P-Card use. (Discussions to be held with new Head of Function to review actions)
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. (Discussions to be held with new Head of Function to review actions)
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. (Discussions to be held with new Head of Function to review actions)
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. (Discussions to be held with new Head of Function to review actions)
FRA OPS6	OPS	Garry MacKay	FRAUD & LCMS modules - adhering to policies	Compliance audited via periodic reports	31/03/2026	(2x3) 6	discussed at FMT. (Discussions to be held with new Head of Function to review actions)
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. (Discussions to be held with new Head of Function to review actions)
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 three staff still to complete fraud LCMS module have been provided, together with information on four staff still to complete the GHI module. Head of Function to engage with staff to ensure these modules are completed as soon as possible. GHI presentation provided to management team by Compliance Officer in February 26.
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	Details of three staff still to complete fraud LCMS module have been provided, together with information on four staff still to complete the GHI module. Head of Function to engage with staff to ensure these modules are completed as soon as possible. GHI presentation provided to management team by Compliance Officer in February 26. Review of bank controls measures to be undertaken to ensure they continue to be followed and reviewed where additional controls are deemed necessary.
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	Head of Function to review current processes and provided confirmation that controls remain in place, are suitable and will be revised where additional controls are deemed necessary.
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	Requirement to attach receipts to expense claims issued to Service with work ongoing to identify the ability to automate the requirement for receipts to be required prior to payments being made. HoF continues to review expense claims confirming acceptance as per 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	Engagement continues in relation to the completion of mandatory training modules. FMT discussions continue to highlight this requirement. Where individuals are identified as still to complete training they will be approached and asked to complete remaining modules.
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	Adherence to policy: Completion of leavers form timeously & accurately	31/03/2026	(2x3) 6	Discussions at management team to ensure engagement and awareness of requirement and where a member of staff does leave the Leavers Checklist will be completed and records maintained. This is only relevant when someone leaves the organisation but processes are in place to be followed.
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 adherence to policy and regularly monitor policy compliance reports received.	31/03/2026	(2x3) 6	Where P-cards have been provided, awareness of their use is maintained through FMT with authorisation processes in place which will be followed.
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 awareness session provided to FMT. Additional sessions will be identified for other relevant areas as appropriate.

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	Scheduled Station Audits continue with increased oversight and focus provided through local managers engaging oversight, promoting a positive control culture. Evaluation of audit returns undertaken to identify lessons learned. TfOC mandatory modules continue to be subject to monitoring and oversight.
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	Scheduled Station Audits continue with increased oversight and focus provided through local managers engaging oversight, promoting a positive control culture. Evaluation of audit returns undertaken to identify lessons learned. TfOC mandatory modules continue to be subject to monitoring and oversight.
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	Automation through Tech1 for approvals supported by line management oversight and ongoing engagement.
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	Scheduled Station Audits continue with increased oversight and focus provided through local managers engaging oversight, promoting a positive control culture. Evaluation of audit returns undertaken to identify lessons learned. TfOC mandatory modules continue to be subject to monitoring and oversight.
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	Ongoing monitoring of mandatory training modules through TfOC, with performance reported and management oversight in place.
FRA SDE6	Service Delivery Area East	Andrew Girrity	An employee misappropriates non SFRS funds (Charity fund raising, Welfare)	Revised and audited through Station Audit process and through CID team	31/03/2026	(2x4) 8	Mandatory Gifrs, Hospitality and Interests training provided with information shared across areas. In relation to fund raising events additional engagement and communications about event planning to be put in place, including processes in place to evidence donations made.
FRA SDE7	Service Delivery Area East	Andrew Girrity	Loss of & return of PPE & equipment that leads to misappropriate use	Reviewed monthly at local SMT	31/03/2026	(2x4) 8	Maintaining awareness of processes with oversight by relevant line managers to ensure compliance.

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	Management Team continue to review completion rates in relation to Fraud and GHI modules with discussion held with compliance in relation to gifts, hospitality and interests.
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	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	Management Team continue to review completion rates in relation to Fraud and GHI modules with discussion held with compliance in relation to gifts, hospitality and interests.
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	Managers continue to engage with staff in relation to GHI, ensuring that any require declarations of interests are noted.
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	(3x3) 9	All payments require authorisation by Station Commanders, with increased scrutiny of payment verification. Payment data is reviewed against operational activity across Local Areas to support assurance and to identify any variances. A reminder has been issued to Local Area management teams on the requirement to review On-Call Duty Payment Logbooks in line with the Finance Procedure, strengthening local oversight and accuracy of claims. LCMS compliance continues to be monitored at national and regional levels to support consistent application of agreed processes. Dedicated Learning Needs Analysis being conducted for all roles involved in managing the On-Call duty system, including a focus on financial management. Estimated completion date is Q2 2026/27.
SDW2	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	Regular P-Card usage reports are produced and quality assured by the Finance and Contractual Services Accounts Payable Team. Monthly summary information will be shared with management teams to support targeted oversight of key risks. Identified lessons will reinforce expected standards and management focus. All P-Card purchases require line manager approval, reinforcing local accountability and compliance with financial regulations. Lessons learned are shared to support management focus and reinforce expected standards. Training on the appropriate use of P-Cards will be included within upcoming middle manager induction processes. This is reinforced through ongoing management engagement and routine team meetings.

SDW3	Service Delivery Area West	Ian McMeekin	Additional hours are accrued in error or fraudulently	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	<p>In addition to action SWD1, a review of the current on-call duty system terms and conditions is underway to capture learning from a full year of operational activity since the introduction of the revised arrangements.</p> <p>Learning from this review will be used to inform the development of standardised availability planning principles, alongside additional management processes and performance metrics.</p> <p>These will be implemented and monitored during the 2026/27 financial reporting period to strengthen consistency and reduce the risk of incorrect or inappropriate expense claims.</p> <p>Revised on-call duty system assurance levels are also being developed to improve quality assurance and oversight across the organisation; thus, supporting early identification of errors and potential misuse.</p>
SDW4	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	<p>LCMS completion rates and issues are regularly monitored through local and regional governance and assurance meetings.</p> <p>Reminders have been issued to all Local Areas outlining the processes for the repatriation of PPE, radio equipment and other issued items.</p> <p>Wider issues and potential consequences are now also being considered through the Organisational Security Group.</p> <p>The use of PPE for on-call recruitment practical selection tests and PREP continues to be monitored locally, with any issues escalated as required.</p>
SDW5	Service Delivery Area West	Ian McMeekin	Loss of & return of PPE & equipment that leads to misappropriate use	Review leavers throughout year, comparing leavers forms completed against leavers. Review information provided to ensure fully completed and all items returned.	31/03/2026	(2x4) 8	<p>Guidance is issued to all Local Areas ahead of peak activity periods (such as Christmas), outlining the requirements for declaring and managing gifts and hospitality linked to charity fundraising.</p> <p>Gifts and hospitality totals are compared with recorded events during these periods, with follow-up prompts issued where required.</p> <p>An additional online training session will be delivered in Quarter 1 of the 2026/27 reporting period to support compliance and good governance.</p>
SDW6	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 organisational policies and procedures established, in relation to fraud, are understood and adhered to by staff, ensuring completion of LCMS Fraud module.	31/03/2026	(3x4) 12	

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
Risk Matrix	Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)	
	Impact					

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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
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
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
12/06/2025	Ian McMeekin	DACO	Operations		Small silver-plated engraved quach 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
18/06/2025	Sarah Robertson	GC	Training		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
25/06/2025	Niall MacLennan	GC	Training		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		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	Support Staff	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)	
07/12/2025	Kayleigh McInnes	WC	Service Delivery West	East Renfrewshire, Renfrewshire and Inverclyde	Donations were made by several members of the public who attended the Renfrew Santa drive-through Grotto for The Firefighters Charity	Gift	£293	Members of the public	Members of the public	Accepted	Monies donated to FireFighters Charity & receipt provided
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)	
12/12/2025	Ryan Aitken	CC	Service Delivery West	Lanarkshire	3 donations totalling £190 made to Santa's Grotto Drive Through event at Douglas FS. All donations were used to make hampers to be raffled off for Firefighters Charity	Gift	£190	3 local suppliers	3 local suppliers	Accepted	Monies raised has receipt provided. Declaration form has been received for each supplier
13/12/2025	Craig Scott	SC	Service Delivery East	Falkirk & West Lothian	Various donations made to Christmas Santa Drive event at Falkirk FS. Selection boxes, lights & decorations, Christmas sled & traffic signs	Gift	£2,096	10 local suppliers	10 local suppliers	Accepted	Declaration form has been received for each supplier
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	Allan Hamilton	WC	Service Delivery West	East, North and South Ayrshire	Takeaway food for the crew at Stewarton on last drill night at Christmas	Gift	£60	The Mill House	The Mill House	Accepted	Ad hoc token gesture of food from local restaurant
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
24/12/2025	Tommy Keay	GC	Service Delivery West	Lanarkshire	Gift vouchers enclosed within Christmas cards	Gift	£220	Beijing Banquet	Beijing Banquet	Declined	Contents unknown until cards were opened. Vouchers returned to the individual with thanks
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	
12/01/2026	Lesley Stubbs	T/SC	Service Delivery North	Highland	Bottled water for personnel & public affected by RTC's on the A9	Gift	£160	Co-operative Group Limited	Co-operative Group Limited	Accepted	Water donated from the Co-op with the intention of providing refreshment and hydration to personnel & public affected by RTC's on the A9. Also used during training at various stations
19/01/2026	Rod Macaskill	FF	Service Delivery North	Perth & Kinross, Angus and Dundee	Two month complimentary use of Live Active facility at Breadalbane Community Campus	Gift	£78	Live Active Leisure	Live Active Leisure	Accepted	FF suffered spinal injured at an incident in June 2025. Swimming is beneficial for rehabilitation

29/01/2026	Sarah O'Donnell	Support Staff	SLT		Executive session followed by Executive Dinner in London	Hospitality	£100	Technology One	Technology One	Declined	
09/02/2026	Andrew Fountain	WC	Service Delivery West	City of Glasgow	20 x small boxes of cakes	Gift	£400	Spirit Aid	Spirit Aid	Accepted	For consumption by Glasgow Community Fire Stations. Cakes would otherwise be spoiled to waste as perishable goods with impending expiry date
11/02/2026	Oliver Green	RFF	Service Delivery East	Mid and East Lothian and the Scottish Borders	RFF Green works for Cel-Tec Metalworks Ltd	Interest	NA	Cel-Tec Metalworks	Cel-Tec Metalworks	2	RFF was not involved in the decision to use the company
21/02/2026	Ross McGown	CC	Service Delivery East	Clackmannanshire, Fife and Stirling	Cash donation to SFRS in relation to a recent incident	Gift	£50	Member of the public	Member of the public	Accepted	Informed gentleman we are unable to accept gifts, individual still wished to donate money, money subsequently donated to Family Support Trust
28/02/2026	Gavin Callander	CC	Service Delivery West	City of Glasgow	5 large pizzas & 5 sides	Gift	£50	Pizza Hut	Pizza Hut	Accepted	Food gifted by local takeaway during Firefighters Charity car wash
11/03/2026	Tim Kirk	WC	Service Delivery North	Highland	Application to join SFRS Community Asset Register (CAR) to provide drone resource	Interest	Unknown	SFRS Community Asset Register	SFRS Community Asset Register	7	

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee



SCOTTISH
FIRE AND RESCUE SERVICE
Working together for a safer Scotland

Report No: C/ARAC/17-26

Agenda Item: 12.1

Report to:	AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:	9 APRIL 2026						
Report Title:	RISK UPDATE REPORT – APRIL 2026						
Report Classification:	For Scrutiny	SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
		A	B	C	D	E	F
1	Purpose						
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an update on the current risks identified 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	1	2		6
Outcome 2	Communities are safer and more resilient as we respond effectively to changing risks.	4	4	2		10
Outcome 3	We value and demonstrate innovation across all areas of our work.			1		1
Outcome 4	We respond to the impacts of climate change in Scotland and reduce our carbon emissions.		1			1
Outcome 5	We are a progressive organisation, use our resources responsibly and provide best value for money to the public	3	10	4		17
Outcome 6	The experience of those who work for SFRS improves as we are the best employer we can be.	2	8	3		13
Outcome 7	Community safety and wellbeing improves as we work effectively with our partners			1		1
		12	24	13		49

3.2.2

Work undertaken to redesign the risk dashboard will incorporate the realignment to the 2025-2028 Strategic Plan.

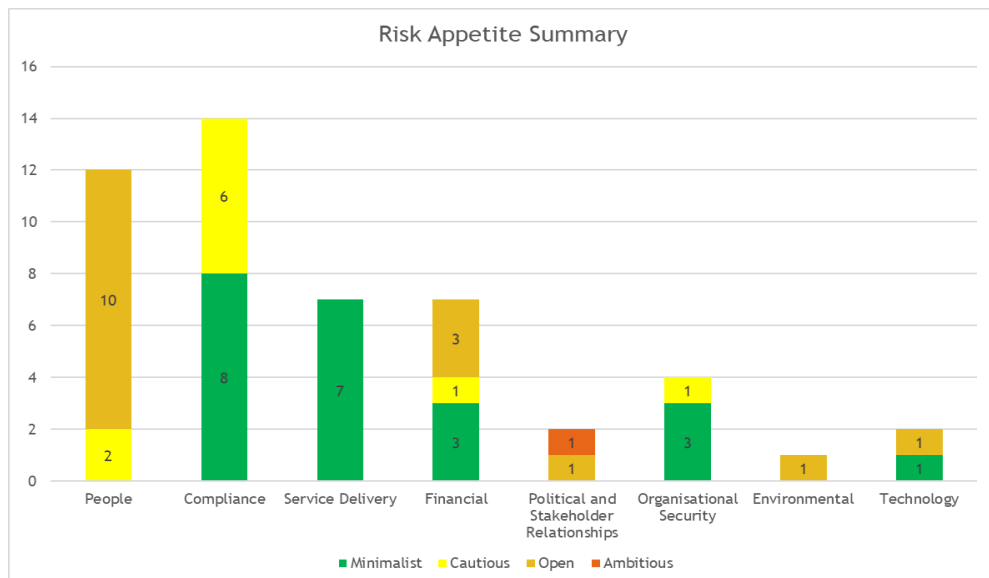
3.3

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 ID	Risk Name	Risk Theme	Risk Appetite Rating	Risk Rating	Target Risk	RR Above or Within RA
FCS019	Critical service and system failure	Technology	Open	20	12	Above
SDD007	Cyber Security	Organisational Security	Minimalist	20	12	Above
FCS026	Health and Safety compliance	Compliance	Minimalist	16	6	Above
TSA020	Health and Safety Legal Compliance	Compliance	Minimalist	16	1	Above
PPP009	HFSV Partner Application	Organisational Security	Minimalist	16	4	Above
FCS027	Increased cost and supply chain	Service Delivery	Minimalist	16	6	Above
TSA018	Training Capacity	Compliance	Minimalist	16	6	Above
TSA019	Training Facilities	Financial	Open	16	8	Above
POD030	Employment Rights Act - Guaranteed Hours Provisions	Service Delivery	Minimalist	15	4	Above
POD027	People Systems & Technology	Compliance	Cautious	15	4	Above
FCS017	Planning for and minimising Cyber disruption	Organisational Security	Minimalist	15	10	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 ID	Risk Name	Risk Theme	Risk Appetite Rating	Risk Rating	Target Risk	RR Above or Within RA
FCS028	Workforce Capacity Risk	People	Open	12	8	Above
FCS020	Best Value	Financial	Open	12	8	Within
POD024	Building Capabilities	People	Open	12	9	Within
PPP007	Business Continuity Management System (BCMS)	Compliance	Minimalist	12	4	Above
FCS024	Capital Programme	People	Open	12	4	Within
FCS005	Core Funding	Financial	Minimalist	12	8	Above
POD022	Employee Relations Case Management	People	Cautious	12	4	Above
FCS008	Environmental Management	Environmental	Open	12	8	Within
FCS011	Fraud Detection	Financial	Minimalist	12	9	Above
TSA014	Health and Safety Legal Compliance	Compliance	Minimalist	12	4	Above
TSA021	Health and Safety Legal Compliance	Compliance	Minimalist	12	1	Above
SPPC004	Information Governance Legislation	Compliance	Cautious	12	8	Above
FCS021	Investment Backlog	Financial	Open	12	8	Within
FCS023	New Finance System	Financial	Cautious	12	9	Above
POD023	People (Organisational Change) Framework	People	Open	12	4	Within
POD020	People Capacity & Wellbeing	People	Open	12	4	Within
FCS022	Recruitment & Retention	People	Open	12	12	Within
POD026	Remedial Pensions Exercises	Compliance	Minimalist	12	9	Above
POD028	Remedial Pensions Exercises	People	Cautious	12	4	Above
SD006	Statutory Duties	Service Delivery	Minimalist	12	8	Above
SPPC019	Statutory Framework	Compliance	Minimalist	12	6	Above
FCS025	Training for support staff	People	Open	12	4	Within
POD029	Under-utilisation of 2025-26 allocated L&D Budget	Financial	Minimalist	12	2	Above
SD001	Command and Control Mobilising Systems	Service Delivery	Minimalist	10	10	Above
SPPC018	Organisational Security	Organisational Security	Cautious	10	5	Above
SPPC015	Consultation and Engagement	Political and Stakeholder Relationships	Ambitious	9	6	Below
POD016	Development to Competent Policy Arrangements	Service Delivery	Minimalist	9	4	Above
SD003	Operational Availability Systems	Service Delivery	Minimalist	9	6	Above
OD001	Operations Control Staffing	Service Delivery	Minimalist	9	6	Above
FCS018	Recruitment and Retention	People	Open	9	6	Below
POD025	Support Staff Pay & Reward Framework	People	Open	9	9	Below
PPP010	Operational Intelligence GETAC Data Syncing	Compliance	Cautious	8	6	Within
SPPC013	Partnership Working	Political and Stakeholder Relationships	Open	8	8	Below
SPPC001	Service Performance Management	Compliance	Cautious	8	5	Within
SPPC003	Statutory Framework	Compliance	Cautious	8	8	Within
PPP005	Trained, skilled staff and legal/regulatory compliance	People	Open	8	4	Below
POD018	Personal Record Files	Compliance	Cautious	6	4	Within
SPPC016	IRS FARDAP	Technology	Minimalist	5	5	Above

3.4

Risk Spotlights

3.4.1

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

3.4.2 Information returned on formal spotlights undertaken is outlined below:

Date of Meeting	Name of Committee	Risk Spotlight
27 February 2024	SDC	Operational Intelligence
7 March 2024	PC	Pension Remedy Workstreams (POD015)
29 May 2024	SDC	Management of Contaminants
22 August 2024	SDC	Protection Staffing and Development
12 September 2024	PC	Operations Control Staffing Improvement Plans
26 November 2024	SDC	SD006 Statutory Duties
5 December 2024	PC	ICT Recruitment and Retention
5 December 2024	PC	POD015 Pensions
23 January 2025	ARAC	POD015 Pension Remedy
6 March 2025	PC	OC Staffing Levels
11 September 2025	PC	Training Service Asset Management Plan (TSAMP)
22 January 2026	ARAC	Vulnerabilities within On Call System
5 March 2026	PC	On Call Improvement Programme Update

3.4.3 Separate to the formal risk spotlights, additional deep dives are also undertaken by Committee's but not always formally recorded as risk spotlights, i.e. cyber risk discussions.

3.5 **Significant Directorate Risks**

3.5.1 In relation to the current period Directorates reviewed their registers identifying 49 risks of which 22 are rated at 15 or above and coloured red within the table. Appendices A and B to the report provide additional information on risks identified.

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	5	2
	Possible (3)			6	15	2
	Likely (4)			8	6	2
	Almost Certain (5)			1		

3.5.2 In relation to all Directorate risks the table below provides a summary of key themes identified:

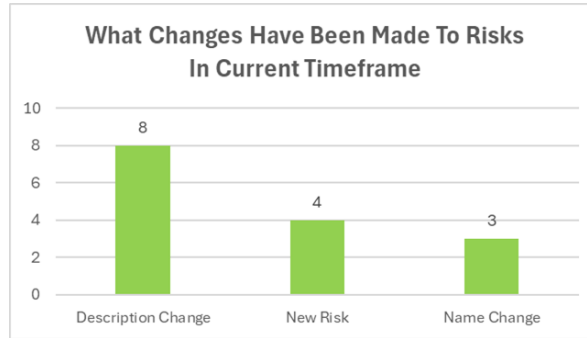
Area of Risk	No. of Risks	Risk Rating Range	Risk Appetite Range
Compliance	9	6 – 16 (4 at 15+)	Minimalist to Cautious
Recruitment/ Retention	8	9 – 16 (4 at 15+)	Minimalist to Open
Staffing / Capacity	6	12 – 16 (4 at 15+)	Minimalist to Open
Insufficient Funding	5	12 – 20 (3 at 15+)	Minimalist to Open
Governance	4	8 - 12	Minimalist to Open
Cyber	3	15 - 20	Minimalist
System Failure	3	9 – 20 (2 at 15+)	Minimalist to Open
Training Requirement	3	5 - 12	Minimalist to Open
Culture	2	12	Cautious to Open
Collaboration	1	8	Open
Consultation	1	9	Ambitious
Organisational Security	1	10	Cautious

3.5.3 Compliance, recruitment/retention and general staffing capacity are now being identified across Directorates with associated constraints resulting in delays to original control completion dates. This aligns with feedback received in relation to the completion of

internal audit control actions. Assurance has been provided that associated risks and control continue to be managed, in line with other work priorities.

3.5.4 Further analysis of key risk themes, identified through Directorate registers, is being undertaken. The outcome of this work will allow a more focused discussion on new Strategic Risks, with a workshop to be provided to a future Board Strategy Day.

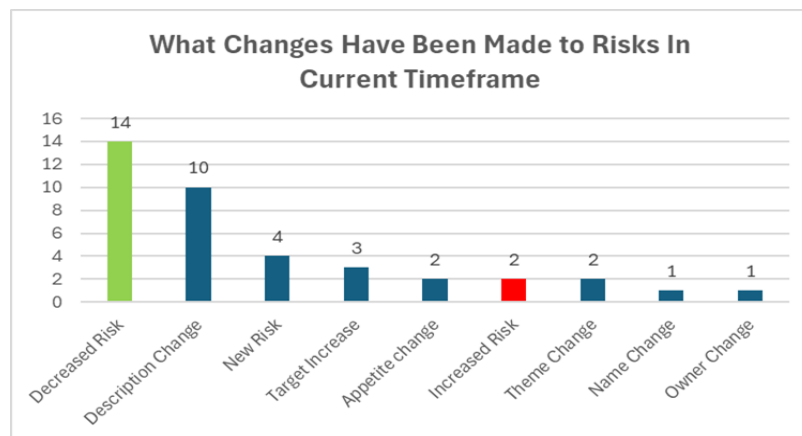
3.5.5 In relation to all significant risks, rated 15 or above, a number of new risks have been added over the last three months:



3.5.6 The table below identifies 4 new risks identified over the last three months:

Risk ID	Comment	Date Updated
FCS026- Health and Safety Compliance	There is a risk that deficiencies in the suitability of the property estate, including arrangements for effective contaminant control, will result in non-compliance with Health and Safety requirements. This may lead to HSE enforcement notices following anticipated inspections across the SFRS Property, Fleet, and Equipment Estate if mitigations and a clear action plan are not in place. This risk builds upon FCS021 providing a specific focus upon HSE enforcement.	10/03/2026
FCS027- Increased cost and supply chain	There is a risk that manufacturing and construction costs will increase with anticipated fuel cost increases together with potential supply chain shortages in relation to the supply of commodities for construction, fleet and ICT equipment. This may be due to a lack of global manufacturing capacity as a result of the conflict in Iran. This may result in delays to projects, specified within the capital programme, and potential increases in both capital and revenue costs.	10/03/2026
TSA020- Health and Safety Compliance	There is a risk that SFRS do not have established procedures in place for quantitative FFT testing of SCBA facemasks, as required following changes in HSE guidance communicated through NFCC. Face Fit Testing (DCOL)	04/02/2026
POD030- Employment Rights Act - Guaranteed Hours Provisions	There is a risk that the guaranteed hours provisions in the Employment Rights Act could have a significant detrimental impact on the resilience and affordability of the On-Call Fire Service, due to the proposed requirement to offer guaranteed weekly hours, provide notice of shifts and pay compensation for cancelled or curtailed shifts. This may result in significantly increased costs to the Service, compromising the resilience and sustainability of the On-Call emergency service.	26/03/2026

3.5.7 In relation to all other risks, rated below 15, Directorates have reviewed their risks with the following changes made:



3.5.8

The two risks identified as increased risk relate to:

- SPPC019 – There is a risk that SFRS is unable to comply with timescales for lodging information requests serviced on SFRS via court orders and to meet demands for witness citations due to a lack of resources. The rating for this risk was initially increased in February but then reduced as part of an interim review in March.
- FCS005 – There is a risk that the Service may be unable to secure levels of funding required to achieve its strategic objective. Following the initial budget settlement the risk rating had been increased to identify increased financial challenges to SFRS. Subsequent discussions held with Scottish Government has now narrowed the deficit for 26/27, allowing for a revised and reduced rating to be identified.

3.5.9

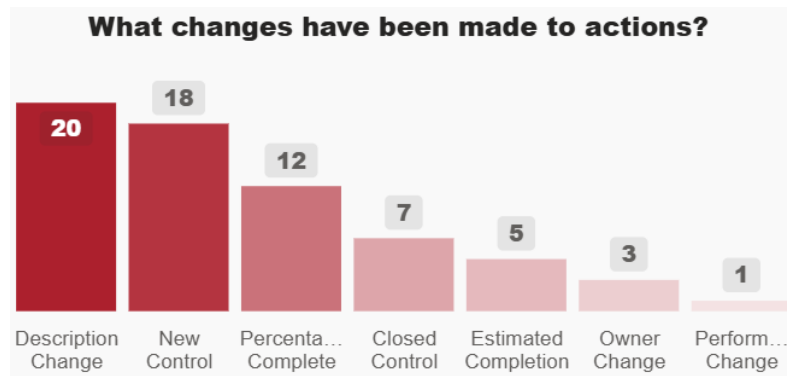
Both of these risks are therefore shown as increasing and decreasing over the last period.

3.6

Control Actions

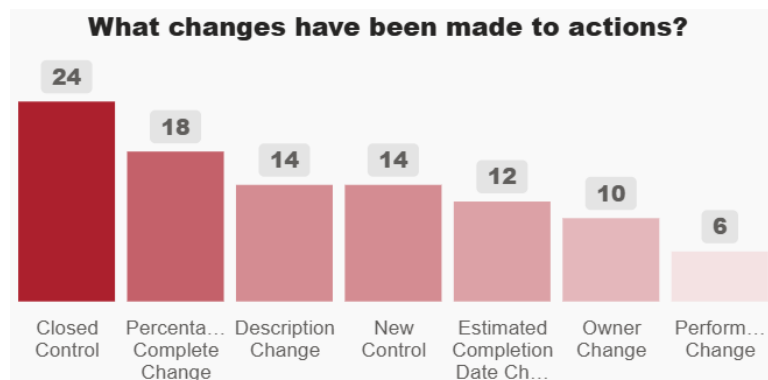
3.6.1

Following review, the following changes have been made to control actions rated 15 or above, over the last three months:



3.6.2

Following review, the following changes have been made to control actions rated below 15, over the last three months:



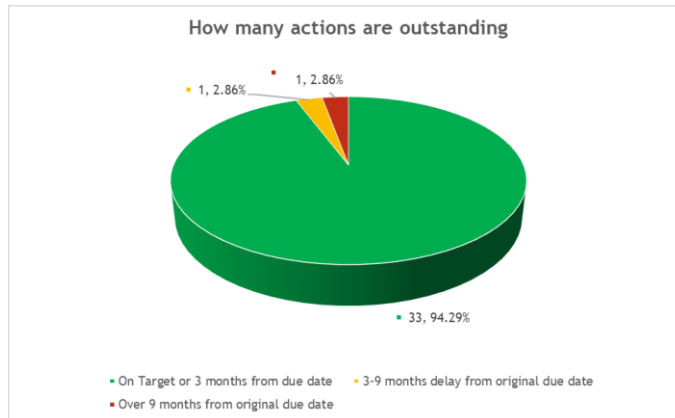
3.6.3

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 1 control action, over 9 months from original due date:



3.6.5

The table below identifies the control action over 9 months from its original due date.

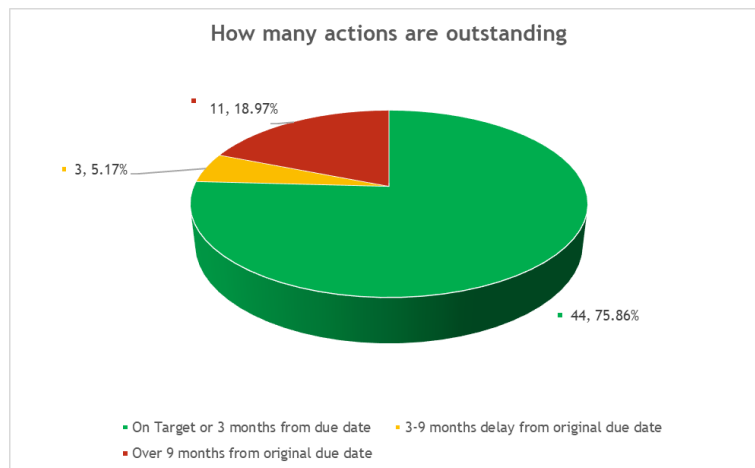
Risk ID	Action Description	Action Due	Est. Date	Action Comment
TSA019	Review the suitability of Dundee Airport site (course delivery and welfare facilities)	30/06/2024	31/03/26	Welfare upgrade works at Dundee Airport Training site are nearing completion, with the final focus now on finishing the changing spaces and completing the associated kit-out. The Traffic Management Plan will be reviewed on completion of the works to reflect the change in site layout and ensure safe movement of vehicles and machinery. The project remains aligned with the expected completion timeline, with a site visit for HIAL colleagues scheduled at the end of March.

3.6.6

This action is scheduled to close at the end of March, once Property has completed the necessary actions to facilitate the closure.

3.6.7

In relation to risks falling below a rating of 15, there are 11 control action over 9 months from its original due date:



3.6.8

All control actions for these risks continue to be monitored through Directorate management teams with updates provided quarterly, or monthly, where progress has been made.

3.7

Consideration of AI Risks

3.7.1

Work being undertaken in relation to the development SFRS DDaT strategy will look to set out a position on the use of AI and address some of the risks and challenges raised. This is in addition to the wider data and technological considerations to be detailed within the strategy.

3.7.2	<p>The use of AI tools in general does give rise to potential risks:</p> <ul style="list-style-type: none"> • Misinformation and Manipulation • Bias and discrimination • Safety and Security through misuse • Loss of Human Control • Job Displacement • Data Privacy and Security • Over-reliance and Loss of Skill
3.7.3	<p>No specific SFRS AI risks are currently identified within Directorate risk registers. However, recognition of potential challenges in the use of AI will be considered within the developing DDaT strategy and the future AI policy, which is currently being drafted. These policies will support guidance already issued in the use of AI within the Service.</p>
3.7.4	<p>Ongoing monitoring of associated risks identified will be considered in line with the risk management framework and within relevant policies and guidance issued.</p>
3.7.5	<p>AI products rely upon clean, well-structured data and data literacy by staff using tools. As new policies are developed existing data governance strategies will continue to provide parameters within which staff will operate to maintain data security and integrity and provide assurance on the controls developed to mitigate identified risks.</p>
3.8	<p>Development of Risk Dashboard</p>
3.8.1	<p>Development work to allow direct input into the risk dashboard is nearing completion with core testing due to be undertaken at the beginning of April. This will remove the excel spreadsheet input route, allowing information to be more up to date and the dashboard able to be used as a management tool by Directorates. Once initial testing is complete user testing will be undertaken to identify any additional revisions necessary.</p>
3.8.2	<p>Aligned to this work the system will provide the ability to create a range of registers including Strategic, Directorate, Functional, Project and those relating to Tactical Action Groups. Work to allow movement between these registers will also be undertaken, minimising manual input of data.</p>
3.8.3	<p>Following completion of this work SLT and ARAC will be provided with a demonstration of the system and a number of new reporting formats for consideration and comment. Appendix A and B have already been automated, significantly reducing the production time for reports. Further work in relation to visualisation of data will be discussed with SLT and ARAC to ensure scrutiny and assurance requirements can be met.</p>
4	Recommendation
4.1	<p>The Audit and Risk Assurance Committee is asked to:</p> <ul style="list-style-type: none"> • Scrutinise the information presented within the report and consider whether any additional assurance is required in relation to information provided.
5	Key Strategic Implications
5.1	Risk Appetite and Alignment to Risk Registers
5.1.1	<p>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.</p>
5.1.2	<p>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.</p>

5.2 5.2.1	Financial The report identifies risks from each Directorate with financial implications arising from control decisions to 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 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 Standfield, Interim 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	Appendix A – Significant Risks	
8.2	Appendix B – Other Risk Summary	
Prepared by:		David Johnston, Risk and Audit Manager
Sponsored by:		Deborah Standfield, Interim Director of Finance and Contractual Services
Presented by:		David Johnston, Risk and Audit Manager
Links to Strategy and Corporate Values		
<p>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:</p> <ul style="list-style-type: none"> • Our organisational performance, productivity and resilience continually improve, 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
<i>Audit and Risk Assurance Committee</i>		<i>9 April 2026</i>
		Report Classification/ Comments
		<i>For Scrutiny</i>



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FIRE AND RESCUE SERVICE

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Appendix A - Significant Risks



MANAGEMENT
INFORMATION

Reporting month:

2025-26 Mar

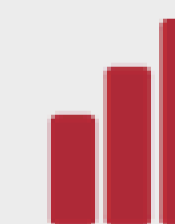
Welcome

This report outlines all significant risks with a current risk rating of 15 or higher, including details of the most recent control actions for each risk.

Click on the navigational buttons at the top of the following pages to go to a specific risk.

Key Contact: David.Johnston2@firescotland.gov.uk

Risk Management Policy & Framework: [RiskMgtPolicyFrameworkV3.0 \(firescotland.gov.uk\)](#)



BUSINESS
INTELLIGENCE



MANAGEMENT INFORMATION

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

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Risk ID	Risk Name	Risk Rating	Previous Risk Rating	Date Updated
FCS019	Critical service and system failure	20	20	2025-26 Mar
SDD007	Cyber Security	20	20	2025-26 Mar
FCS026	Health and Safety compliance	16	16	2025-26 Mar
FCS027	Increased cost and supply chain	16	16	2025-26 Mar
PPP009	HFSV Partner Application	16	16	2025-26 Mar
TSA018	Training Capacity	16	16	2025-26 Mar
TSA019	Training Facilities	16	16	2025-26 Mar
TSA020	Health and Safety Legal Compliance	16	16	2025-26 Mar
FCS017	Planning for and minimising Cyber disruption	15	15	2025-26 Mar
POD027	People Systems & Technology	15	15	2025-26 Mar
POD030	Employment Rights Act - Guaranteed Hours Provisions	15		2025-26 Mar

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS019	2	There is a risk that many of our critical services and systems, which support the Operations Control team functions, could fail and be unrecoverable, or be subject to an increased risk of cyber attack. This is because of the age of both the hardware and software elements involved, much of which is substantially beyond end of life. Vendor or SME support contracts are largely on a best endeavours basis resulting in, for example, the potential of Operations Control being unable to mobilise resources to an incident. This risk is enhanced during the period of transition to the NMS which parallel running bringing additional challenges. The cyber risk is enhanced due to reliance upon legacy infrastructure and the inability to security patch hardware.	SDC	SDB	Director of Finance and Contractual Services	20	20	12	Open (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Ensure subject matter experts are involved in the NMS transition phase of the project	31/03/2026	31/03/2026	Greg Aitken	DaTS resources heavily involved and identified to support the ICCS go-lives.	On Target or 3 months from due date
Work closely with support partners to ensure preventative maintenance is carried out on at risk systems.	31/03/2026	31/03/2026	Greg Aitken	Ongoing as part of BAU processes. NEC position remains challenging.	On Target or 3 months from due date
Ensure delivery of the 5 recommendations identified through the OC cyber risk assessment.	31/03/2027	31/03/2027	Head of DaTS	Work currently being progressed	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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 a cyber breach. This may result because of a lack of staff awareness, education and adherence to the policies and processes in place. This may result in the failure of access to or stability of systems, affecting SFRS activity.	ARAC	CB	Head of ICT	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	01/03/2028	30/03/2026	Greg Aitken	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	31/03/2026	31/03/2026	Greg Aitken	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



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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS026	1	There is a risk that deficiencies in the suitability of the property estate, including arrangements for effective contaminant control, will result in non compliance with Health and Safety requirements. This may lead to HSE enforcement notices following anticipated inspections across the SFRS Property, Fleet, and Equipment Estate if mitigations and a clear action plan are not in place. This risk builds upon FCS021, providing a clear specific focus upon possible HSE enforcement.	ARAC	TSAB	Head of Asset Management	16	16	6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Enhanced PPE availability and resilience: Invest in increased and strategically located PPE provision, including reserve PPE stocks, enhanced instructor allocations, and contaminated PPE handling arrangements, to ensure continuity of safe operations when personal issue PPE is unavailable.	31/03/2027	31/03/2027	Head of Asset Management	Work currently being progressed	On Target or 3 months from due date
Improved decontamination and welfare facilities: Strengthen contaminant control through the provision of PPE airing facilities, SCBA cleaning and drying units, showering facilities with consumables, and post-incident welfare measures to support effective decontamination.	31/03/2027	31/03/2027	Head of Asset Management	Work currently being progressed	On Target or 3 months from due date
Standardised post-incident hygiene controls: Implement consistent post-incident hygiene measures across the estate, including towel provision and access to showering facilities, to reduce exposure risks and support firefighter health and safety.	31/03/2027	31/03/2027	Head of Asset Management	Work currently being progressed	On Target or 3 months from due date
Use data from GRA 108 to record mitigations put in place to meet shortfall in welfare facilities and prioritise future DF/CC capital works to improve estate.	31/03/2026	31/03/2027	Head of Asset Management	Information from GRA 108 will be used to build future capital works with feedback from existing works being used to update GRA 108 upon satisfactory completion	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS027	2	There is a risk that manufacturing and construction costs will increase with anticipated fuel cost increases together with potential supply chain shortages in relation to the supply of commodities for construction, fleet and ICT equipment. This may be due to a lack of global manufacturing capacity as a result of the conflict in Iran. This may result in delay to projects specified within the capital programme and potential increases in both capital and revenue costs.	ARAC	SDB	Head of Asset Management	16	16	6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Continue to monitor and rephase capital programme as required ensuring required levels of governance maintained	31/03/2027	31/03/2027	Head of Asset Management	Asset Management FMT will report potential issues, delays to projects, or increased costs to allow for rephasing where necessary to remain on budget	On Target or 3 months from due date
Monitor supply chain, fuel cost, and market volatility risks and manage impacts through programme oversight and reprioritisation to support effective capital delivery and cost control.	31/03/2027	31/03/2027	Head of Asset Management	Work currently being progressed	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP009	1	There is a risk SFRS can not accept, record and report on partner referrals for Home Fire Safety Visits (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.	31/01/2026	30/06/2026	C Barlow	Development work has been ongoing since the HFSV App went live (Feb '25) to address security issues identified during cyber security testing. External security testing was concluded 21/11/25. The system was approved by DaTS CAB (21/01/26) and was released into a live environment. Testing by the Prevention team identified functional issues which have been address by DaTS with re-tested by Prevention commencing kk/b 16.03.26. Once App is working to meet requirements a soft launch will be undertaken with a small number of external partners prior to a full roll-out.	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. (Capacity meaning: the ability to do or produce)	PC	TSAB	Assistant Chief Officer Craig McGoldrick Head of Training	16	16	6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
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.	31/10/2025	31/03/2026	Andy Scott	Following initial output testing and validation, additional time was required to complete extended output testing and assurance activities to ensure full data accuracy and system compatibility. As a result, the project delivery date has been revised to 1 May 2026. This revision reflects a controlled extension to support quality assurance and ensure the integrity of competency records prior to full implementation. The project continues to progress, and no risks to overall delivery outcomes have been identified.	3-9 months from original due date
Cross-System Validation: Conduct automated and manual checks to ensure competency records match across HR, training, and operational databases.	01/03/2026	01/03/2026	Andy Scott	Following initial output testing and validation, additional time was required to complete extended output testing and assurance activities to ensure full data accuracy and system compatibility. As a result, the project delivery date has been revised to 1 May 2026. This revision reflects a controlled extension to support quality assurance and ensure the integrity of competency records prior to full implementation. The project continues to progress, and no risks to overall delivery outcomes have been identified.	On Target or 3 months from due date
Discrepancy Resolution: Identify and rectify any inconsistencies in collaboration with Operations and relevant stakeholders before finalising updates.	01/03/2026	01/03/2026	Andy Scott	Following initial output testing and validation, additional time was required to complete extended output testing and assurance activities to ensure full data accuracy and system compatibility. As a result, the project delivery date has been revised to 1 May 2026. This revision reflects a controlled extension to support quality assurance and ensure the integrity of competency records prior to full implementation. The project continues to progress, and no risks to overall delivery outcomes have been identified.	On Target or 3 months from due date
Driver training management team to engage with People Team to review current terms and conditions to align with emerging service needs.	01/04/2026	01/04/2026	Garry Douglas	Driver Training is developing a revised schedule/rota that incorporates evening working, where required, to meet forthcoming legislative requirements within the 35-hour weekly working time. This adjustment would attract an out of core hours allowance. Further consultation with Trade Unions is ongoing to finalise the specific contractual details.	On Target or 3 months from due date
Exception Reporting: Generate reports highlighting anomalies or missing data, with corrective actions assigned to responsible personnel.	01/03/2026	01/03/2026	Andy Scott	Following initial output testing and validation, additional time was required to complete extended output testing and assurance activities to ensure full data accuracy and system compatibility. As a result, the project delivery date has been revised to 1 May 2026. This revision reflects a controlled extension to support quality assurance and ensure the integrity of competency records prior to full implementation. The project continues to progress, and no risks to overall delivery outcomes have been identified.	On Target or 3 months from due date
Look at costing and timeline to put additional staff onto ADI instructor pathway to increase output of Category B courses.	01/11/2026	01/11/2026	Garry Douglas	Initial consultation with Driving Instructors has generated a number of volunteers in advance of this becoming an essential criteria. This will, however, be a protracted process and remains dependent on the availability of suitable driving test dates. Driver Training currently have 3 driving instructors who have started the process with the expectation of additional candidates once more driving test dates become available.	On Target or 3 months from 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.	31/03/2026	31/03/2026	Gary Douglas	Driver Training has commenced formal engagement with Trade Union representatives, meeting on 27th February to outline proposed revisions to job descriptions and clarify future role expectations. Initial communication with all Driver Training staff has taken place to ensure awareness of the emerging strategic direction and potential changes. A structured consultation process will now follow, with further formal engagement scheduled upon conclusion of Trade Union discussions, ensuring that any adjustments are fully informed, transparent, and aligned with organisational requirements.	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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, associated legal and regulatory compliance and financial and reputational cost. (Facilities meaning: infrastructure, buildings, training centres, welfare)	PC	TSAB	Assistant Chief Officer Craig McGoldrick Head of Training	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).	30/06/2024	31/03/2026	Sarah Robertson Group Commander Training	Welfare upgrade works at Dundee Airport Training site are nearing completion, with the final focus now on finishing the changing spaces and completing the associated kit-out. The Traffic Management Plan will be reviewed on completion of the works to reflect the change in site layout and ensure safe movement of vehicles and machinery. The project remains aligned with the expected completion timeline, with a site visit for HIAL colleagues scheduled at the end of March.	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.	01/12/2025	31/03/2026	Srah Robertson	Progress awaits capital budget approval and appointment of a Project Manager. Engagement with Property continues to ensure readiness once approvals are confirmed.	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.	31/03/2026	31/03/2026	Group Commander Thomas Mortimer	The delivery route for the new accommodation units was reviewed following market testing clarification, which identified that the initial procurement approach required adjustment. The procurement and delivery pathway has now been re established, with revised timescales and an updated programme requested from the contractor. Due to manufacturing lead times, installation cannot be completed within the current financial year. Works are now planned to commence in late Spring, beginning with removal and ground works, followed by installation of the new accommodation units once available.	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.	30/09/2026	30/09/2026	Group Commander Sarah Robertson	CFBT: Below ground works for the CFBT facility are progressing on site with the initial ground slab now in place, the second concrete pour is programmed for the near future. The recessed ground slab allows for level access into the Attack Box. A final review of the Minerva proposals by TSA is to be carried out on receipt of the updated project proposals. It is presently proposed that delivery and installation of the smoke capture system and ground floor containers will commence on 9th March. A "pre-start" meeting to discuss the delivery arrangements is to be held in advance of the deliveries commencing, presently anticipated for 5th March. Instruction to incorporate the increased Marine Training works and Utility Shed into the project requirements have been instructed. It should be noted that design development of the Utility Shed has identified a few issues that will require further review and discussion. CCU: Below ground works including the drainage system have commenced and are reported to be progressing well. A minor conflict with existing services installations has been identified. With alterations now identified, no further below ground issues are anticipated on these works. Following a longer than anticipated design review of the proposed accommodation units a delay to the delivery of units to site is now being reported. It is now proposed that the CCU units will be delivered to site, commencing 13th April resulting in an anticipated completion date for the CCU in mid-June. Close management of the project works is continuing to ensure these works remain on programme and within scope.	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.	31/03/2026	31/03/2026	Group Commander Garry Douglas	10 new 18-ton appliances will be delivered to training around the beginning of April. This will replace the 71 and 72 plates which will move into service delivery.	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.	31/03/2027	31/03/2027	Thomas Mortimer Group Commander Training	It has been decided that due to the momentum and progress that has been made it will be appropriate for the monthly contaminant's meetings with PRPs to be reduced in frequency from Q1 2026-27 onward - they will now be scheduled quarterly; improvements will continue to be tracked and recorded through an action log. Prioritisation of capital expenditure remains as per February update, with 3 improvements in progress. Additionally, work has commenced for the installation of a BA set washer at Invergordon.	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
TSA020	6	There is a risk that SFRS do not have established procedures in place for quantitative FFT testing of SCBA facemasks by January 2026, as required following changes in HSE guidance communicated through NFCC. Face Fit Testing (DCOL)	PC	TSAB	Teresa Kelly SA DHOF	16	16	1	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Develop strategic plan for SDB approval to enable SFRS to comply with this change of guidance by Jan 2026. Planning via regular meetings is ongoing.	31/03/2026	31/03/2026	Teresa Kelly SA DHOF	Portacount testing trial in D&G has been arranged throughout March, this will help Asset Management predict PPE supplies and demand before service-wide testing is implemented.	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	30/03/2026	30/03/2026	Craig Dundas	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
Delivery of Phase 1 of Cyber Security Action Plan	30/03/2026	30/03/2026	Walter Wilson	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
Redevelop Cyber incident response plan	30/01/2026	31/03/2026	Walter Wilson	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. Testing and going live scheduled before end March.	On Target or 3 months from due date

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Lyndsey Gaja, Head of People	15	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	30/04/2026	30/04/2026		Draft OBC taken to SPCC in February 2026 for scrutiny and feedback. This will go to CPIG for decision on 23 February.	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	31/03/2026	31/03/2026		TBA	On Target or 3 months from due date

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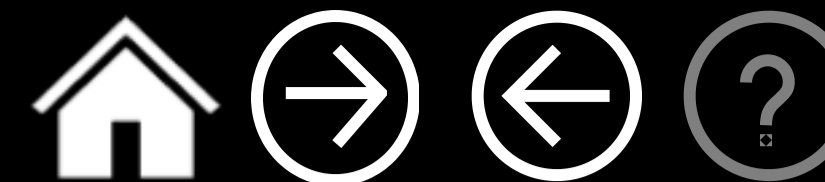
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POD030

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD030	1	There is a risk that the guaranteed hours provisions in the Employment Rights Act could have a significant detrimental impact on the resilience and affordability of the on-call fire service, due to the proposed requirement to offer guaranteed weekly hours, provide notice of shifts, and pay compensation for cancelled or curtailed shifts, resulting in significantly increased costs to the Service and compromising the resilience and sustainability of the on-call emergency service.	PC	CB	Head of People	15		4	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Explore, via the NJC, the potential for an agreement with the recognised TUs to disapply the guaranteed hours provisions of the ERA	31/12/2026	31/12/2026	Chief Officer	Agreement on guaranteed hours to be explored	On Target or 3 months from due date
Participate in and support UK level engagement between the NJC, HMCLG and Devolved Administrations to seek an exemption to these legislative provisions for on-call Firefighters.	31/12/2026	31/12/2026	Chief Officer	Ongoing participation and engagement being undertaken	On Target or 3 months from due date



How to navigate your way around this report:

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

How to interact with the report:

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

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



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

Interpreting statistics and trends:

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

Usage:

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

For further help, please contact the Business Intelligence Team -

bi@firescotland.gov.uk

or visit the [Viva Engage Power BI Users page](#)



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Appendix B - Other Risks



MANAGEMENT
INFORMATION

Reporting month:
2025-26 Mar

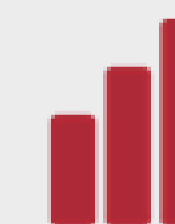
Welcome

This report outlines all significant risks with a current risk rating below 15, including details of the most recent control actions for each risk.

Click on the navigational buttons at the top of the following pages to go to a specific risk.

Key Contact: David.Johnston2@firescotland.gov.uk

Risk Management Policy & Framework: [RiskMgtPolicyFrameworkV3.0 \(firescotland.gov.uk\)](#)



BUSINESS
INTELLIGENCE



MANAGEMENT INFORMATION

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

Overview

FCS

OD/SD

POD

PPP

SPPC

TSA

Finance and Contractual Services

Operational Delivery

People

Portfolio Office

Prevention, Protection and Preparedness

Service Delivery

Service Development

Strategic Planning, Performance and Co...

Training, Safety and Assurance

Risk ID	Risk Name	Risk Rating	Previous Risk Rating	Fiscal Month	Status
FCS005	Core Funding	12	20	2025-26 Mar	Treat
FCS008	Environmental Management	12	12	2025-26 Mar	Treat
FCS011	Fraud Detection	12	12	2025-26 Mar	Treat
FCS020	Best Value	12	12	2025-26 Mar	Treat
FCS021	Investment Backlog	12	12	2025-26 Mar	Treat
FCS022	Recruitment & Retention	12	16	2025-26 Mar	Treat
FCS023	New Finance System	12	12	2025-26 Mar	Treat
FCS024	Capital Programme	12	12	2025-26 Mar	Treat
FCS025	Training for support staff	12	12	2025-26 Mar	Treat
FCS028	Workforce Capacity Risk	12		2025-26 Mar	Treat
POD020	People Capacity & Wellbeing	12	12	2025-26 Mar	Treat
POD022	Employee Relations Case Management	12	12	2025-26 Mar	Treat
POD023	People (Organisational Change) Framework	12	12	2025-26 Mar	Treat
POD024	Building Capabilities	12	20	2025-26 Mar	Treat
POD026	Remedial Pensions Exercises	12	16	2025-26 Mar	Treat
POD028	Remedial Pensions Exercises	12	12	2025-26 Mar	Treat
POD029	Under-utilisation of 2025-26 allocated L&D Budget	12	12	2025-26 Mar	Treat
PPP007	Business Continuity Management System (BCMS)	12	12	2025-26 Mar	Treat
SD006	Statutory Duties	12	12	2025-26 Mar	Treat
SPPC004	Information Governance Legislation	12	16	2025-26 Mar	Treat
SPPC019	Statutory Framework	12	16	2025-26 Mar	Treat
TSA014	Health and Safety Legal Compliance	12	12	2025-26 Mar	Treat
TSA021	Health and Safety Legal Compliance	12	12	2025-26 Mar	Treat
SD001	Command and Control Mobilising Systems	10	15	2025-26 Mar	Treat
SPPC018	Organisational Security	10	10	2025-26 Mar	Treat
FCS018	Recruitment and Retention	9	9	2025-26 Mar	Treat
OD001	Operations Control Staffing	9	15	2025-26 Mar	Treat
POD016	Development to Competent Policy Arrangements	9	9	2025-26 Mar	Treat
POD025	Support Staff Pay & Reward Framework	9	16	2025-26 Mar	Treat
SD003	Operational Availability Systems	9	9	2025-26 Mar	Treat
SPPC015	Consultation and Engagement	9	9	2025-26 Mar	Tolerate
PPP005	Trained, skilled staff and legal/regulatory compliance	8	16	2025-26 Mar	Treat
PPP010	Operational Intelligence GETAC Data Syncing	8		2025-26 Mar	Treat
SPPC001	Service Performance Management	8	8	2025-26 Mar	Tolerate
SPPC003	Statutory Framework	8	8	2025-26 Mar	Tolerate
SPPC013	Partnership Working	8	8	2025-26 Mar	Tolerate
POD018	Personal Record Files	6	6	2025-26 Mar	Treat
SPPC016	IRS FARDAP	5	5	2025-26 Mar	Tolerate

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Finance and Procurement	12	20	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 - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS008	4	There is a risk that the Service will be unable to achieve carbon budget reduction of 11,354 tCO2e during 2026-2030; because of limited investment or anticipated savings targets not being achieved through current projects; resulting in lost opportunities, potential fines if required targets are not met and possibly negative media coverage.	ARAC	SDB	Head of Asset Management	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
2	1	0	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. Issues of fraud can impact the reputation of the Service, cause increased internal and external scrutiny and may have an impact upon financial reporting arrangements.	ARAC	CB	Head of Finance and Procurement	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	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. This may result in missed opportunities to deliver the best possible service for the communities we serve.	ARAC	CB	Director of Finance and Contractual Services	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
2	1	0	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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; Resulting in fleet vehicles being off the run and properties that do not meet minimum standards of welfare due to a failure to ensure compliance with regulatory requirements	ARAC	SDB	Director of Finance and Contractual Services	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
4	4	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. This can result in the inability to support service delivery requirements and future impacts upon resilience and succession planning may be experienced.	PC	CB	Head of Finance & Procurement	12	16	12	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	2	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. The Service may experience challenge by other market providers in relation to procurement legislation and any procurement work required to support other delivery options is limited by available capacity within Procurement and Systems Teams.	ARAC	CB	Head of Finance and Procurement	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 - Committee	Governance - Board	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	Head of Asset Management	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 - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS025	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	Head of Asset Management	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 - Committee	Governance - Board	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. This is because of a very buoyant DaTS job market, pay grade challenges and the availability of budget to provide the necessary training.	PC	CB	Director of Finance and Contractual Services	9	9	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 - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS028	6	There is a risk that a combination of factors including a highly competitive job market for fleet and some property professionals, i.e. project managers, pay grade constraints, and the scale of the significantly expanded Capital Programme will limit the Service's ability to recruit and retain specialist staff at the pace and scale required. This could result in insufficient capacity and capability to meet rising demand, increasing the risk to the effective planning, management, and delivery of the Service's asset management and capital investment objectives.	ARAC	SDB	Head of Asset Management	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
2	2	0	0

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. This could result in Service Delivery not meeting its statutory duties under - The Fire (Scotland) Act 2005, - The Fire and Rescue Framework for Scotland 2016, - The Fire (Additional Function) (Scotland) Order 2005, - Regulation 11 of the Building (Procedure) (Scotland) Act 2004	PC	CB	Director of Operations Delivery	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 - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SD001	2	There is a risk of failure to mobilise to an incident whether due to a technical failure of the existing mobilising systems, a cyber attack or internal malicious activity. As a result, we would be failing to meet our statutory duty and also potentially bring reputational damage to the Service.	SDC	SDB	Head of Operations	10	15	10	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
5	3	0	2

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Operations	9	15	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
2	0	0	2

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. This would impact SFRS ability to effectively mobilise. It would also cause reliability issues and licence issues in some LSO areas of SFRS.	SDC	SDB	Head of Operations	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 - Committee	Governance - Board	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 reduced levels of absence, reduced engagement, higher staff turnover and reduced ability to deliver against Directorate and Service plans.	PC	CB	Lyndsey Gaja, Head of People	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 - Committee	Governance - Board	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. This may result in protracted timescales for progression and conclusion of cases and potential for employee discontent, negative relations with the representative bodies and impact on absence, engagement and retention.	PC	CB	Deputy Head of 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 - Committee	Governance - Board	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. This may result in a failure to follow legal and/or best practice requirements or to effectively achieve the required organisational change, as well as the potential for employee discontent, hostile and fractious relations with the representative bodies and impact on retention and engagement.	PC	CB	Rachael Scott, Deputy Head of People	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	1	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD024	6	There is a risk that the organisation is unable to appropriately support strategic workforce development, leadership capacity building, and future capability needs due to the learning and Development (L&D) budget being predominantly allocated to compliance and regulatory training because of limitations on the available funding, and organisational capacity. This may hinder the organisation's ability to adapt to evolving business needs, innovate, and achieve long-term strategic goals.	PC	CB	Ceri Dodd, Deputy Head of People	12	20	9	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
4	4	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Geri Thomson, Deputy Head of People	12	16	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
2	2	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD028	5	There is a risk that the Service is unable to support the SPPA to accurately implement the concurrent remedial pensions exercises within projected statutory timelines, due to the fixed term Project Lead post coming to an end in April 2026. This will result in a discontentment and a lack of clarity for current and former employees; potential legal challenge and / or employee relations issues; increased enquiries from external stakeholders; and financial disadvantage to scheme members.	PC	CB	Geri Thompson Deputy Head of 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
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
POD029	5	There is a risk that Functions and Areas do not fully realise the Learning & Development (L&D) budget allocated to them for 2025-26 to deliver agreed Learning Needs Analysis (LNA) requirements, due to competing operational pressures, capacity constraints, or delays in commissioning and delivery. This may result in unspent budget at year-end, lost investment in employee, skills and capability development, potential adverse impacts on safe and effective service delivery, and reduced assurance that workforce capability risks are being effectively managed.	PC	CB	Ceri Dodd Deputy Head of People	12	12	2	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 - Committee	Governance - Board	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	Deputy Head of 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 - Committee	Governance - Board	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	Geri Thomson, Deputy Head of People	9	16	9	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
1	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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 resulting in potential reputational damage and / or employee relations issues, as well as uncertainty over procedures.	PC	CB	Stuart Watson, Area Commander - People	6	6	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
1	1	0	0

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Directorate (DACO)	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	1	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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)	8	16	4	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
1	0	0	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
PPP010	1	There is a risk of operational personnel not having access to accurate, up-to-date Operational Intelligence (OI) information due to the OI App on GETAC devices not frequently, fully, or consistently syncing. This issue arises from station personnel not manually syncing devices and from recent findings that the OI App sync process is failing to pull across all required data. Resulting in devices increasingly providing incomplete or inaccurate OI information, with long-standing syncing issues now compounded by newly identified failures and anomalies in the data transfer process	SDC	SDB	Head of Directorate (DACO)	8		6	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
1	1	0	0

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Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
SPPC004	5	There is a risk that the service fails to comply with information governance legislation because of non-compliance resulting in sanctions and loss of stakeholder and public confidence	ARAC	CB	Head of Communication and Engagement	12	16	8	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
1	0	0	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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. The result being SFRS is cited to attend court to explain lack of court co operation, the potential for further court orders being received, complaints and the potential loss of public confidence in SFRS services.	ARAC	CB	Head of Governance, Strategy and Performance	12	16	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 - Committee	Governance - Board	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	Head of Governance, Strategy and Performance	10	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
2	2	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Communication and Engagement	9	9	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
0	0	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Governance, Strategy and Performance	8	8	5	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 - Committee	Governance - Board	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	Head of Governance, Strategy and Performance	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 - Committee	Governance - Board	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 resulting in missed opportunities and in a loss of workforce, stakeholder and public confidence	ARAC	CB	Head of Governance, Strategy and Performance	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
0	0	0	0

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Governance, Strategy and Performance	5	5	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
0	0	0	0

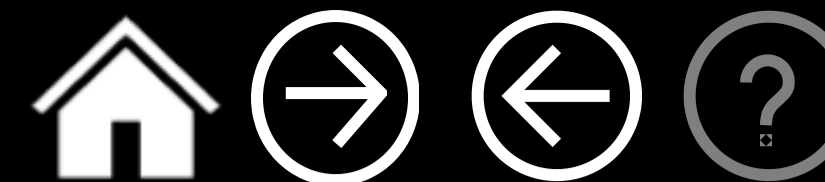
- Overview
- FCS
- OD/SD
- POD
- PPP
- SPPC
- TSA

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	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	Head of Safety and Assurance	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
2	1	0	1

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
TSA021	6	There is a risk of failure to undertake periodical examinations for asbestos as required, due to the requirement to deliver recovery activity, resulting in breach of The Control of Asbestos Regulations 2012. (Asbestos Health Surveillance)	PC	TSAB	AC Michael Humphreys	12	12	1	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



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Report to:	AUDIT AND RISK ASSURANCE COMMITTEE						
Meeting Date:	9 APRIL 2026						
Report Title:	ARRANGEMENTS FOR PREPARING THE 2025-26 ANNUAL GOVERNANCE STATEMENT						
Report Classification:	For Scrutiny	Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to <u>Board Standing Order 9</u>					
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
1	Purpose						
1.1	This report outlines the preparatory arrangements and reporting methods developed to provide sufficient levels of assurance in support of the 2025/26 Annual Governance Statement (AGS).						
2	Background						
2.1	The Scottish Public Finance Manual (SPFM) issued by the Scottish Ministers provides guidance on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.						
2.2	It requires the Accountable Officer to produce an AGS for inclusion within the accountability section of the Annual Report and Accounts.						
2.3	In summary, the AGS outlines the effectiveness of the arrangements that are in place for internal control, risk management and corporate governance, during the period under review.						
3	Main Report/Detail						
3.1	This report details Scottish Fire and Rescue Service's (SFRS) approach for preparing the AGS for the year ended March 2026. The approach and related documentation are outlined in Appendix A: SFRS Policy for Preparing AGS for the Accountable Officer . This policy enables the Service to ensure SPFM compliance in a co-ordinated and structured way.						
3.2	The content, layout and style of the AGS will be prepared to align with the: <ul style="list-style-type: none"> • Essential features outlined in the SPFM; • Updates to the Internal Control Checklist with updated guidance supplied to support those completing; • Strategic risks; • Best practice of other public bodies; • Changes to the structure of the Annual Report and Accounts; • Greater focus on highlighting where assurances can be provided, demonstrated by achievements and outcomes during the period under review; • Board and Committee effectiveness; and • Feedback from External Audit on the AGS report for 2024/2025 						

3.3	Administering the SFRS Assurance Framework and preparing the 2025/26 AGS within the prescribed timescales requires engagement across the organisation. The Corporate Business Manager is responsible for the administration of the Framework, working in partnership with the Risk and Audit Manager to prepare the 2025/26 AGS on behalf of the Accountable Officer for inclusion in the end of year Annual Report and Accounts.
3.4	Collation of the Internal Control Checklist returns will continue to be co-ordinated and managed online using the 'Executive Support' SharePoint site with the appropriate access rights granted. This will support ongoing monitoring and improve oversight.
3.5	Formal guidance and a training module are hosted on the online Learning Content and Management System (LCMS) for those who are new to the process or require refresher training.
3.6	Improvement Action Plans (IAP's) produced following the review of Internal Controls are monitored and scrutinised through the Senior Management Board (SMB) and Audit Risk and Assurance Committee (ARAC) by exception reporting. The Corporate Board (CB) is being stood down in March 2026 and SMB will be the Executive Board responsible for scrutiny going forward.
3.7	Fraud Risk Action Plans (FRAPs) produced following the completion of a Fraud Risk Assessment as outlined within the Internal Control checklist and aligned to the Anti-Fraud and Corruption Policy will be reported as part of the Fraud Report, provided to the SMB and ARAC.
3.8	The SFRS policy and related documents for preparing the AGS for the Accountable Officer have been reviewed. The Internal Control Checklist was reviewed and updated to reflect changes to the content of the checklist made by Scottish Government February 2026.
3.9	External Audit's annual programme of work for auditing the SFRS requires the AGS to be completed for audit by the end of July. The Assurance Framework is owned by the Accountable Officer who will sign off the 2025/26 AGS as a statement of the adequacy and effectiveness of the SFRS's governance, risk and internal control arrangements. Directorates will assist in the preparation of the AGS by confirming the evidence against the areas highlighted in the SFRS Internal Control Checklist are in place.
3.10	It will continue to be the responsibility of the Heads of Function (HoF) to ensure the evidence in support of their Certificates of Assurance is readily available should this be required for any further Internal or External Audit purposes or further scrutiny by the SMB and/or ARAC. Throughout this time there may also be a direct request for the responsible managers to attend the ARAC to answer any questions the Committee may wish to ask on progress being made.
3.11	The ARAC will have complete oversight of the SFRS Assurance Framework and will scrutinise the 2025/26 AGS at its public meeting planned for 16 July 2026.
4	Recommendation
4.1	The ARAC are requested to note the legislative background and scrutinise the SFRS approach towards the AGS preparations.
5	Key Strategic Implications
5.1	Risk Appetite and Alignment to Risk Registers
5.1.1	The Annual Governance Statement is linked to the Risk Management framework and is a core element of the Service's governance arrangements.

5.2 5.2.1	Financial Not applicable
5.3 5.3.1	Environmental & Sustainability Not applicable
5.4 5.4.1	Workforce As this is a significant piece of work, which must be completed within relatively short timescales, resourcing will be reviewed by the Corporate Business Manager and Audit and Risk Manager on a regular basis. They will provide ongoing support and guidance to the identified HoF who are responsible for providing evidence to support the AGS.
5.5 5.5.1	Health & Safety Not applicable
5.6 5.6.1	Health & Wellbeing Not applicable
5.7 5.7.1	Training Guidance is available on the iHub and a training module hosted on the online Learning Content and Management System (LCMS), along with support from the Corporate Business Manager and Risk and Audit Manager to HoF's. Follow-up support sessions will be available to assist with AGS co-ordination and returns hosted on the 'Executive Support' SharePoint Site with access granted to HoF's and a designate responsible for co-ordinating the return.
5.8 5.8.1	Timing The support arrangements have been scheduled to ensure that the Timeline for Preparing Certificates of Assurance contained within the SFRS Policy for Preparing the AGS is adhered to.
5.9 5.9.1 5.9.2	Performance Further scrutiny in relation to the Internal Control Checklists, Improvement Actions Plans and Fraud Risk Assessments will be conducted by SMB and ARAC. The Annual Governance Statement forms part of the Services wider governance arrangements and will collectively ensure improved performance.
5.10 5.10.1	Communications & Engagement The 2025/26 AGS will be reported to the SMB, Strategic Leadership Team (SLT) and ARAC.
5.11 5.11.1	Legal The Public Finance and Accountability (Scotland) Act 2000 (PFA Act), which is framed in resource terms, sets out the rules for spending money, accounting requirements, accountability of officials and auditing arrangements. The basic principle is that spending can take place only if authorised by the Parliament in Budget Acts and must not exceed any amount so authorised in relation to that purpose. The AGS is a requirement of the SPFM and is a key feature of the Annual Report and Accounts, both of which are published to meet statutory and parliamentary compliance. The SFRS Assurance Framework will therefore enable the Service to manage the evidence required to prepare the AGS in a structured and co-ordinated manner.
5.12 5.12.1	Information Governance DPIA completed No. If not applicable state reasons. Issues associated with GDPR are covered within existing policy, procedure and practice. There are no anticipated specific additional requirements associated with the implementation of this report.

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5.13	Equalities	
5.13.1	EHRIA completed No. If not applicable state reasons. There are no key strategic equalities implications arising from the recommendations set out in this paper. An Equality Impact Assessment has been undertaken in relation to the Risk Management Policy. There are no additional equality implications associated with this report.	
5.14	Service Delivery	
5.14.1	The SFRS Assurance Framework will assist in compliance and will support the oversight of Improvement Action Plans to ultimately improve Service Delivery.	
6	Core Brief	
6.1		
7	Assurance (SFRS Board/Committee Meetings ONLY)	
7.1	Director:	Mark McAteer, Director of Director of Strategic Planning, Performance and Communications (SPPC)
7.2	Level of Assurance: (Mark as appropriate)	Substantial/Reasonable/Limited/Insufficient
7.3	Rationale:	We have continued to develop processes for the AGS annually. Allied to our adherence to the Governance Assurance Framework, this enables me to provide substantial assurance.
8	Appendices/Further Reading	
8.1	Appendix A: SFRS Policy for Preparing AGS for the Accountable Officer.	
Prepared by:	Marion Lang, Corporate Business Manager	
Sponsored by:	Richard Whetton, Head of Governance, Strategy and Performance	
Presented by:	Mark McAteer, Director of Strategic Planning, Performance and Communications	
Links to Strategy and Corporate Values		
This links to the SFRS Strategy 2025-28 and forms part of the Service's Governance arrangements in relation to Strategic Objective 'Improving Performance'.		
Governance Route for Report	Meeting Date	Report Classification/ Comments
<i>Corporate Board</i>	<i>9 February 2026</i>	<i>For Information</i>
<i>Strategic Leadership Team</i>	<i>4 March 2026</i>	<i>For Information</i>
<i>Audit and Risk Assurance Committee</i>	<i>9 April 2026</i>	<i>For Scrutiny</i>



HM Fire Service Inspectorate

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

Date: 9 April 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 Thematic Inspection Work

Operational Training and Development

The Operational Training and Development (OTD) inspection fieldwork has been concluded with data analysis and report development also now complete. The report has been sent to the Service for consultation with ongoing engagement sessions also organised. The final report is due to be published in June of 2026.

Organisational Culture – Volume 2

HMFSI is currently preparing to carry out an inspection of organisational culture within the SFRS with the Inspection Outline consulted upon and agreed. HMFSI has engaged with SFRS managers to further discuss data collection and proposed fieldwork. It is currently expected that the inspection data collection and documentation review process will commence during late March 2026, with fieldwork being programmed from April.

Joint Inspection of Property Assets

The Chief Inspector has agreed to work in partnership with Audit Scotland to carry out a review of property assets and challenges facing the SFRS. This inspection will consider the SFRS capital backlog, the condition and suitability of existing buildings and the impact on addressing issues relative to decontamination and the provision of dignified facilities. We anticipate this inspection will commence in July 2026 and conclude in March 2027.

Operations Control

Operations Control has been highlighted in the Chief Inspector's Plan 2025-28 as an area for a thematic inspection. The purpose of this inspection will be to examine aspects of working within the three operations control centres (OCC), the working environment, the role performed, the management structures in place, training, and maintenance of skills as well as the manner in which OCC's integrate with colleagues across the remainder of the Service. We will also aim to consider the recommendations made within the Grenfell Tower Inquiry Phase 2 report where relevant to OCC's within Scotland.

3.3 Focussed Report

In preparation for the forthcoming Commonwealth Games 2026, we will carry out a focussed review of the steps taken, and arrangements in place with the Service, to ensure the safe delivery of this high profile international event. We anticipate that the SFRS will consider the impact of the Games on its day-to-day business, the additional demands that the Games will make on its service delivery capability, and contingency planning for events affecting Games venues. 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 in full and collaborative development, the associated fieldwork for which has also begun. The report will be published in May of 2026.

3.4 Appointment into HMFSI

We are pleased to advise the Committee that, following a robust competitive recruitment exercise, Andrew Hearn (formerly Assistant Commissioner of London Fire Brigade and Interim Chief Officer of NIFRS) has been appointed to the position of Assistant Inspector within HMFSI. Andrew will take up post on 15 June 2026.

HM Chief Inspector Robert Scott QFSM

Date: 9 April 2026

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

Agenda Item 16

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
16 JULY 2026	ANNUAL PRIVATE MEETING WITH INTERNAL AUDIT				
	<ul style="list-style-type: none"> 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> <ul style="list-style-type: none"> HMFSI Annual Report 	<u>Standing/Regular Reports Internal Audit</u> <ul style="list-style-type: none"> Internal Audit Progress Report 2026/27 Final reports: <ul style="list-style-type: none"> Budgetary Management and Investment Prioritisation Progress Update/ Management Response Internal Audit – Annual Assurance Statement External Audit <ul style="list-style-type: none"> External Scrutiny Report and Recommendations Internal Controls Updates <ul style="list-style-type: none"> Risk Report Update Fraud Report SFRS Annual Governance Statement 2025/26 Quarterly Performance report Q4 Annual Data Compliance Report 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none"> 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none"> Committee Audit Annual Report 2025/26 to the Accountable Officer and Board (BB)
		<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none">

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 <ul style="list-style-type: none"> 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> <ul style="list-style-type: none"> HMFSI Quarterly Report 	<u>Standing/Regular Reports</u> Internal Audit <ul style="list-style-type: none"> Internal Audit Progress Report 2026/27 Final Report: <ul style="list-style-type: none"> Progress Update/ Management Response External Audit <ul style="list-style-type: none"> External Audit – 2025/26 Audit Plan Progress Report External Scrutiny Report and recommendations Internal Controls Updates - Risk Report Update - Fraud Report Quarterly Performance report Q1 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none"> SFRS Draft Annual Report and Accounts 2025/26 (Private) External Audit <ul style="list-style-type: none"> Private Session – Annual Report to Members and Auditor General for Scotland 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none">
		<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none">
21 JANUARY 2027	<ul style="list-style-type: none"> Chair’s Welcome Apologies Consideration of and Decision of any items to be taken in Private Declaration of Interests 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none"> HMFSI Quarterly Report 	<u>Standing/Regular Reports</u> Internal Audit <ul style="list-style-type: none"> Internal Audit Progress Report 2026/27 Final Report: <ul style="list-style-type: none"> Progress Update/ 	<u>Standing/Regular Reports</u> Internal Audit <ul style="list-style-type: none"> Draft Internal Audit Plan 2027/28 External Audit <ul style="list-style-type: none"> 	<u>Standing/Regular Reports</u> <ul style="list-style-type: none">

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
	<ul style="list-style-type: none"> 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		Management Response External Audit <ul style="list-style-type: none"> External Scrutiny Report and Commendations Internal Controls Updates - Risk Report Update - Fraud Report Quarterly Performance report Q2 		
			Risk Spotlight: <ul style="list-style-type: none"> 		
		<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none"> 	<u>New Business</u> <ul style="list-style-type: none">