SCOTTISH FIRE AND RESCUE SERVICE
Working together for a safer Scotland

PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

TUESDAY 20 OCTOBER 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 16 JULY 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 2026/27** *(attached)* *BDO*
- Property Valuation – Terms of Reference *(attached)*

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

The Committee is asked to scrutinise these reports.

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

8	**EXTERNAL SCRUTINY**	
8.1	**External Audit - 2025/26 Audit Plan Progress Report** *(verbal)*	*Audit Scotland*
8.2	**External Scrutiny Report and Recommendations** *(attached)*	*M McAteer*
8.3	**Thematic Analysis of Internal Audit and HMFSI Findings** *(attached)*	*M McAteer*

The Committee is asked to scrutinise these reports.

9	**QUARTERLY PERFORMANCE REPORT 2026/27 Q1** *(attached)*	*M McAteer*

The Committee is asked to scrutinise this report.

10	**FRAUD REPORT** *(attached)*	*J Wallace*

The Committee is asked to scrutinise this report.

11	**INTERNAL CONTROLS UPDATE**	
11.1	**Risk Update Report** *(attached)*	*M McAteer*
11.2	**Internal Control - Design and Effectiveness (***attached)*	*M McAteer*

The Committee is asked to scrutinise these reports.

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

This report is for information only.

13	**REVIEW OF ACTIONS**	*Board Support*

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

15 DATE OF NEXT MEETING
Thursday 21 January 2027

PRIVATE SESSION

16	**INTERNAL AUDIT PROGRESS REPORT 2026/27** - Final Report: Health and Safety *(attached)*	*BDO*

The Committee is asked to scrutinise this report.

17	**PERSONAL DATA BREACH UPDATE REPORT** *(attached)*	*M McAteer*

The Committee is asked to note this report.

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

18 **EXTERNAL AUDIT – SFRS ANNUAL AUDIT REPORT 2025/26** *(attached)* — *Audit Scotland*

The Committee is asked to scrutinise this report.

19 **SCOTTISH FIRE AND RESCUE SERVICE DRAFT ANNUAL REPORT AND ACCOUNTS 2025/26** *(attached)* — *J Wallace*

The Committee is asked to recommend this report.

Agenda Item 5

PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE

THURSDAY 16 JULY 2026 @ 1000 HRS

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

PRESENT:

Brian Baverstock, Chair (BB)	Malcolm Payton, Deputy Chair (MP)
Neil Mapes (NM)	Therese O'Donnell (TO'D)
Madeline Smith (MS)	

IN ATTENDANCE:

Stuart Stevens (SS)	Chief Officer
Sarah O'Donnell (SO'D)	Deputy Chief Officer Corporate Services
Mark McAteer (MMcA)	Director of Governance, Strategy and Change
Lynne McGeough (LMcG)	Head of Finance and Procurement
David Johnston (DJ)	Risk and Audit Manager
Tommy Yule (TY)	External Audit (Audit Scotland)
Sean Morrison (SM)	Internal Audit (BDO)
Robert Scott (RS)	HMFSI
Ijaz Bashir (IB)	Head of Asset Management (Items 8.1 only)
Carol Wade (CW)	Information Governance Manager (Item 8.1 and 12 only)
Chris Fitzpatrick (CF)	Business Intelligence and Data Services Manager (Item 10 only)
Mhairi Wylie (MW)	Chair of SFRS Board
Chris Casey (CC)	Group Commander Board Support Manager
Heather Greig (HG)	Board Support Executive Officer
Debbie Haddow (DJH)	Board Support/Minutes

OBSERVERS:

Karen Horrocks, Verification and Risk Officer
James Wallace

1 CHAIR'S WELCOME

1.1 The Committee Chair opened the meeting and welcomed all those attending and those participating via MS Teams and reminded everyone 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 Andy Watt, Deputy Chief Officer
Deborah Stanfield, Interim Director of Finance, Digital and Infrastructure
Michael Oliphant, External Audit (Audit Scotland)

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

3.1 The Committee discussed and agreed that the previous private minutes will be taken in private.

4 DECLARATION OF INTERESTS

4.1 There were no declarations of interest made.

5 MINUTES OF PREVIOUS PUBLIC MEETING:

5.1 **Thursday 9 April 2026**

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 9 April 2026 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 7.1.7 Internal Audit Progress Report 2025/26 (09/04/2026): TO'D advised that she had not been sighted on the Change Management Terms of Reference prior to the meeting papers being issued. This would be discussed further under Item 8.2.

Action 12.1.3 Risk Report Update (09/04/2026): Action to be re-opened. The Committee sought clarity on Board or Committee oversight of the AI policy and whether a specific AI risk(s) should be recorded.

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

7 COMMITTEE ANNUAL REPORT 2025/26 TO THE ACCOUNTABLE OFFICER AND BOARD

7.1 The Chair presented the Annual Report 2025/26, for approval prior to the submission to the Board for information. The following key areas were highlighted:

- Levels of assurance over key activities over the course of the year, in particular Internal Audit, External Audit and risk management.
- Scrutiny of Internal Audit reports and work which has provided reasonable assurance.
- Review of 2024/25 Annual Report and Accounts and External Auditor's report and the planning for the 2025/26 review.
- Overall the Service was relatively mature in regard to risk management and this provided good assurance. Recognition of the ongoing work in relation to risk appetite and assurance mapping.

7.2 The following revisions were proposed and agreed:

- Paragraph 5.1 to be amended to reflect Audit Scotland's 4th year of appointment.
- With paragraph 6.3, reference to the HMFSI Organisational Culture inspection to be amended to add Volume 1.

ACTION: BST

7.3 The Committee acknowledged the support provided from the Board Support Team throughout the year.

7.4 **Subject to the agreed amendments, the Committee approved the report for submission to the next SFRS Board meeting with reasonable assurance.**

8 INTERNAL AUDIT

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

8.1.1 SM presented a report to the Committee which summarised the quarterly progress on the delivery of the 2025/26 Internal Audit Plan. SM advised that the assurance level, noted as substantial, should be amended to reasonable.

8.1.2 Final Report: Budgetary Management and Investment Prioritisation
SM presented the final report noting a moderate level of assurance. The audit had identified that investment prioritisation, governance, business case and benefits management processes were not yet fully embedded across the organisation. It was noted that there were strong templates and examples of good practice in place. However, there was limited evidence of a consistent organisation-wide approach, particularly in relation to benefit baselines and measuring outcomes. SM advised that, due to timings, budget prioritisation work had not formed part of the fieldwork process and had not been included within the findings. SM further advised that the current reporting system had limited functionality and procurement of a new system was being considered.

8.1.3 SO'D noted that the audit had highlighted the need for stronger links between budget management, investment prioritisation and the change portfolio. SO'D commented on the 2026/27 budget challenges and the need to ensure more effective prioritisation, systems/processes and allocating of resources. SO'D recognised that further work was required in relation to benefits realisation which included clearly defined outcomes, identifying baselines and evidencing progress.

8.1.4 Brief discussion took place on whether the completion date (31 March 2027) was appropriate and for consideration to be given to add milestones to monitor progress.

ACTION: MMcA

8.1.5 MMcA noted that the existing new demand management process would be strengthened through improved training and consistent application. Brief discussion took place on the capacity and capability across the full portfolio and how critical path analysis could be used to help identify and manage any issues.

8.1.6 The Committee noted the findings on the robust financial management processes. The Committee commented on the current forecasting arrangements and whether there would be benefit from a more formal reforecasting approach being undertaken. SO'D advised that the Service were content with the current forecasting process.

8.1.7 The Committee commented on the finding relating to the lack of clear measurable outcomes and the implications arising from this. It was felt that this was a reoccurring and fundamental issue which the Service should have learnt lessons from past experiences.

8.1.8 In relation to the long term financial planning, the Committee noted that this was an area that required greater focus. SO'D advised that the Long Term Vision was due to be refreshed and this would enable the Service to identify investment opportunities to address long-term challenges. It was proposed that the management responses could be enhanced to incorporate the pending refresh of the long term vision/investment planning as the current reference to reviewing business cases did not fully address the recommendation.

ACTION: MMcA

8.1.9 The Committee noted that the proposed project and programme sizing definition framework had been identified as good practice and therefore, there was no planned follow up on progress, etc. SM advised that the upcoming Change Management Audit would consider and provide assurance on the framework.

8.1.10 The Committee noted that 3 of the final reports had identified a gap between the design of

controls and the effectiveness of their application and requested that a high level paper be brought to the next meeting to provide an update on how this would be addressed. It was also noted that there remained weaknesses in business cases and benefit tracking despite this being highlighted previously. The Committee commented on the need to ensure clear alignment with strategic priorities when considering any proposed changes/initiatives.

ACTION: SS

8.1.11 Final Report: PPE Process

SM presented the final report noting that the audit had identified several areas of good practice. Key findings related to incomplete PPE logbooks, unavailability of external suppliers reports to check/confirm annual inspection processes, lack of overview on frequency of station audits and progressing of follow up actions and insufficient evidence that the Contaminants SOP was being consistently applied during incidents. The findings also identified the completion rates for the mandatory contaminants training was lower than anticipated and there were unnecessary delays in applying processes relating to leavers, lost, stolen or defective PPE.

8.1.12 IB welcomed and acknowledged the findings within the audit.

8.1.13 In regard to station audits, the Committee commented on the limited oversight on frequency and follow up actions being progressed. SM noted that only a small selection of station audits had been reviewed and these had provided assurances on areas such as health and safety and training. SM advised that, at the time of the audit, a new system solution was being considered and this would improve record keeping as well as tracking of actions, etc.

8.1.14 The Committee commented on the completion date (March 2028) assigned to Finding 2 and queried whether this could be brought forward. SM noted that challenges relating to data protection and GDPR had impacted on the date, however this would be reviewed during follow up work. IB advised that this date took into consideration other competing workloads, however, he confirmed that this would be completed earlier, if possible.

8.1.15 RS reminded the Committee that similar findings in relation to station audits had been identified during the Operational Assurance Inspection last year. He noted that limited capacity within the operational assurance team had been identified and additional investment in staffing had been recommended.

8.1.16 The Committee requested that all completion dates be reviewed and, where possible, they are brought forward and that milestones are introduced for remaining longer term dates.

ACTION: MMcA

8.1.17 The Committee commented on the importance of a prompt response to the risks relating to contaminants and that the current management response relating to the system redesign was not adequate. The Committee noted that an update should be circulated outwith the meeting to provide an overview of the immediate response to safety critical recommendations within the audit.

ACTION: IB

8.1.18 The Committee were reminded that station audits formed only one element of assurance and the process would benefit from being strengthened. SO'D noted that enhanced communications had been issued to highlight the importance of these audits. The Committee welcomed this communication but noted that it should emphasise that compliance should be evidenced and reporting from local senior officers should be improved. It was noted that performance reporting should not focus solely on completion rates but should be used to identify themes, remediation actions undertaken and evidenced.

8.1.19 In regard to station audits, it was noted that a recent paper presented to the Service Delivery Committee would be shared with the Committee for information.

ACTION: BST

8.1.20 Final Report: Freedom of Information

SM presented the final report noting that the audit had identified several areas of good practice, enhancements to the case management system and increased resources within the team. The audit findings identified areas for improvement which related to mandatory training completion levels and responding within statutory timescales. It was noted that the Service's performance and compliance had improved during the year.

8.1.21 MMcA acknowledged and welcomed the findings and advised that measures had already taken steps to address the issues. He noted that temporary support and an additional permanent team leader had increased capacity within the team.

8.1.22 CW advised that the intervention, served in 2024, had identified inefficiencies within processes. CW noted that the internal audit had formalised these issues, helped to establish clear actions/focus and support continued improvements.

8.1.23 SS reminded the Committee that the Service were subject to a consistent high volume of complex requests. SS extended his thanks to MMcA, CW and her team for their continued efforts to address these challenges whilst making significant improvements.

8.1.24 In regard to completion of data protection and information security training, the Committee queried whether the 49% was accurate. CW advised that this was accurate and was attributable to competing priorities across the Service. CW further advised that a two-tiered mandatory training package was being developed for implementation later this year.

8.1.25 In regard to succession planning, the Committee noted concerns of resilience within the small team. CW provided a brief overview of the measures already in place including job shadowing (within the team) and improvements to policies and procedures.

8.1.26 MMcA provided a brief overview of the role of SPOCs (single point of contact) within the Service.

8.1.27 In regard to AI, the Committee queried how the Service would manage both the risks and opportunities associated with AI. MMcA provided a brief overview of the Service's monitoring of AI developments including engagement with providers, partner agencies experience, etc. It was noted that the current AI products were insufficient and still required substantial levels of manual work. It was further noted that the public use of AI may increase the volume and complexity of requests in the future.

8.1.28 Final Report: Estate Management

SM presented the final report noting a moderate level of assurance and that the Civica system was effective for management of reactive and planned repairs.

8.1.29 The audit highlighted the need for improved strategic asset-management plans and clearer oversight of repair prioritisation across the geographically dispersed estate. It was found that scheduling and financial constraints were delaying lower-priority work whilst health and safety risks remain prioritised. Actions raised through site risk assessments lacked target completion dates or prioritisation levels.

8.1.30 IB acknowledged and welcomed the audit, noting the substantial improvements within asset management over the past five years. IB accepted the findings and actions required to support further progress but highlighted that significant investment pressures remain.

8.1.31 The Committee sought clarification on the benefit of an overarching estates strategy. SM advised that the current asset-management plans set out broad objectives. An overarching strategy would provide clear links for future estate requirements, capital investment and actions to address the wider operational/reform priorities. SS acknowledged the potential for an overarching document but noted that individual component plans remained the most practical approach.

8.1.32 The Committee sought clarity on the timescale for the HMFSI and Audit Scotland inspection on Capital Estates. RS advised that the first meeting was scheduled on Monday 20 July 2026 and the inspection would conclude by March 2027. RS noted that BDO's audit had covered a significant portion of the planned review and this would help to reduce the overall timescale.

8.1.33 In regard to the management response for finding 3, the Committee noted this could be misinterpreted and that clearer assurance was required that statutory and safety-critical work would be prioritised and funded as required. SM advised that the outstanding actions related to improvements, such as dignified workplaces and shower facilities, rather than immediate safety risks. It was confirmed that urgent issues were being prioritised and actioned as appropriate.

(I Bashir left the meeting at 1124 hrs)

8.1.34 Annual Follow Up Report
SM presented the annual follow up report noting that quarterly progress reports had been provided throughout the year. SM advised that significant progress had been made with 32 actions closed, 7 actions had been superseded, 2 actions were in progress and a further 8 actions were not yet due. The Committee commented on the improvement in relation to long-standing actions being addressed in recent years and noted that this momentum should continue.

8.1.35 Annual Assurance Statement 2025/26
SM presented the annual assurance statement for 2025/26 noting that the governance, risk management and control arrangements were generally satisfactory with some improvement required. It was noted that effective follow-up and action management supported the overall positive opinion. SM highlighted several recurring themes which included mandatory training, compliance with procedures, limitations in systems, limited resources and single points of failure.

8.1.36 The Committee recognised the progress being made but commented on the continuing gap between well-designed policies and their effective implementation. It was noted that strengthened compliance, performance oversight and accountability arrangements would help to address this issue. The Committee requested a short, high-level report be brought to the next meeting (October) to explain how the Service would address the gap between well-designed policies and their consistent implementation, how assurance mapping, compliance and risk arrangements would support this work and the resource/investment required.

ACTION: SS

8.1.37 Typographical errors relating to the superseded percentages was noted within the covering report and executive summary.

8.1.38 **The Committee scrutinised the report with reasonable assurance.**

(The meeting broke at 1136 hrs and reconvened at 1145 hrs)

8.2 Internal Audit Progress Report 2026/27

8.2.1 SM presented a report to the Committee which summarised the quarterly progress on the

delivery of the 2026/27 Internal Audit Plan and draft terms of reference. SM advised that the assurance level, noted as substantial, should be amended to reasonable. The following key points were highlighted:

- Health and Safety fieldwork was nearing completion and the draft report would be finalised in the coming weeks.
- Staff Development Performance Management review was progressing well. Any comments raised by the Committee today would be incorporated into the fieldwork.
- Financial review draft terms of reference was progressing through SLT and the timings of the review was also being considered.

8.2.2 The Committee noted that consideration of AI should be included within the terms of reference for all future reviews. This would help to assess all current practices and potential opportunities to use AI.

8.2.3 Terms of Reference: Procurement

SM noted that the review would consider progress since the previous contract management review and identify further areas of improvement. The review would also focus on the embedding of practices and whether a proportionate approach was being applied to contracts.

8.2.4 The Committee suggested that the review should consider whether the Service had sufficient capability or had access to specialist skills required for different types of procurement. SM advised that this could be considered within the review to help provide clarity on capability and how it was assessed.

8.2.5 The Committee commented on the UIG process and whether this was proportionate and efficient. SM advised that engagement with end users would be undertaken regarding lessons learnt from procurement exercises.

8.2.6 Terms of Reference: Staff Development

The Committee noted that succession planning was not included with the terms of reference. SM advised that succession planning had originally formed part of this review. However, due to ongoing work in this area, it would not be appropriate to review at this time and could potentially be reviewed separately in future years. SM confirmed that the current review focused on training, development, performance and appraisal.

8.2.7 In regard to Performance Management, the Committee queried whether this should be given more prominence than appraisals in identifying staff development needs.

8.2.8 The Committee commented on the potential to review how learning and development requests arising from appraisals were being prioritised to ensure that all essential/relevant requests were being addressed.

8.2.9 Brief discussion took place on mandatory training including the difference between legal/regulatory and strategic priorities identified training. It was noted that all mandatory training was important and should not be classified into a two-tier system.

8.2.10 Terms of Reference: Change

SM advised that the purpose of the review was to assess how the function was performing, future direction and the end users experience. The review would also focus on training and upskilling across the Service and the benefits from this.

8.2.11 In regard to the Strategic Planning and Change Committee oversight, SM noted that the Committee's views would form part of the stakeholder feedback process.

8.2.12 During discussion it was noted that the review should consider whether operational processes were fit for purpose, delivered the needs of the organisation and alignment with

the strategic priorities. Other areas that were highlighted included benefit tracking, consistency in application across the Service/within the function and how lessons learned were being identified/embedded, identification of cross cutting risks and delivery timescales and return on investment.

8.2.13 It was noted that the change function had been the focus of previous reviews. Therefore, the Committee requested that the upcoming review should focus on strategic alignment and assessing whether the Service had the appropriate enabling function and activities in place.

8.2.14 Terms of Reference: Business Performance
The Committee sought clarification that the focus on the new Performance Management Framework (PMF) would include how it operated and its alignment with strategic objectives. SM offered his assurance and confirmed that the review had been scheduled towards the end of the audit plan to allow the framework to become established across the Service.

8.2.15 The Committee noted that it would be helpful to understand how performance, risk and assurance connected together and it would be useful to have exemplar practices of other organisations within the final report.

8.2.16 **The Committee scrutinised the report with reasonable assurance.**

8.3 SFRS Progress Update/Management Response

8.3.1 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:

- Seven actions had been closed during this reporting period.
- Twenty actions remained open.
- Ongoing focus to review, cleanse and remove legacy actions.

8.3.2 The Committee sought clarification on the Internal Audit's comments "per management response action in progress". SM explained that some recommendations had been closed where the original risk had been addressed by new frameworks or guidance and any further improvements were going beyond the original action/risk. SM noted that other actions would remain open until sufficient evidence had been provided and some actions had been superseded/closed due to changes in the Service's priorities, risks or financial circumstances.

8.3.3 In regard to Risk Management (Rec 1), the Committee sought clarification on the timetable for developing strategic risks. DJ advised that a joint SLT and SMB workshop had been held. The outcomes of the workshop would be presented to the SLT for further discussion on strategic risks, alignment with risk appetite and SFRS Strategy.

8.3.4 In regard to Change Management (Rec 5.1), the Committee noted that the revised governance structure would be considered by SLT in July 2026 and queried whether these would be shared with the Board or SPPC for information. MMcA confirmed that this was the case.

8.3.5 **The Committee scrutinised the update report and acknowledged the progress being made with reasonable assurance.**

9 EXTERNAL AUDIT

9.1 External Scrutiny Report and Recommendation

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

- Total of 21 out of the 26 total Action Plans had been completed.
- The Mental Health and Wellbeing Support action plan contained 25 actions with 15

actions completed.

- The West Service Delivery Area action plan contained 30 actions with 25 actions completed.
- The Organisational Culture Volume 1 action plan contained 25 actions with 10 actions completed
- Four Action Plans were in development for Operational Assurance, North Service Delivery Area, Operational Training and Development and Planning and Preparedness for the Commonwealth Games 2026.

9.1.2 In regard to the Mental Health and Wellbeing Support action plan, the Committee noted the good progress being made. The Committee requested an update on the re-formed Mental Health and Wellbeing Group, including frequency of meetings, resourcing and progress being made.

ACTION: MMcA

9.1.3 RS highlighted the Service's commitment in the development of action plans in response to recommendations raised through inspections and the significant work undertaken to complete them.

9.1.4 The Committee commented on the appropriate duration for which completed action plans should remain on the dashboard.

9.1.5 **The Committee scrutinised the report with reasonable assurance.**

9.2 Independent Line of Assurance Reporting Proposal

9.2.1 DJ presented a report outlining the proposal to enhance visibility and oversight of progress against independent assurance reporting across the Service. DJ highlighted the challenges relating to presenting the information in a standardised format and that work would continue to develop a template for recording and monitoring actions.

9.2.2 The Committee commented on benefits of more strategic oversight rather than an operational monitoring of individual action plans. The potential to link with assurance mapping was also discussed.

9.2.3 The Committee also commented on the assurance gaps relating to local authority scrutiny which was due to different approaches across the local authorities and inconsistent reporting within the Service.

9.2.4 The Committee were supportive of standardising reports/templates however, concerns were noted on the potential delays whilst this was being developed. It was noted that the future proposed reports should be refined with cross cutting themes and assurance gaps clearly identified.

9.2.5 **The Committee scrutinised the report with reasonable assurance.**

10 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q4 2025/26

10.1 CF presented the Committee with the third 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:

- KPI38 (FOI within timeframe) was reporting a significant improvement.
- KPI 37 (Data breaches), KPI58 (Average age of heavy fleet) and KPI 59 (average age of light fleet) were all reporting exceptional variation.

10.2 In regard to data breaches, the Committee were informed that there was no identifiable reason for this increase. The Data Information Governance Group were aware and would manage any arising issues.

10.3 **The Committee scrutinised the report with reasonable assurance.**

(C Fitzpatrick left the meeting at 1235 hrs)
(C Wade joined the meeting at 1235 hrs)

11 SFRS ANNUAL GOVERNANCE STATEMENT 2025/26

11.1 MMcA presented the Annual Governance Statement (AGS), for inclusion in the Annual Report and Accounts of the Scottish Fire and Rescue Service (SFRS) for the year ended 31 March 2026 for scrutiny. MMcA noted that during preparation no significant issues or risks had been highlighted. However, some areas of improvement had been identified and these had been monitored through internal management processes.

11.2 As Accountable Officer, SS advised the Committee that the review process had been rigorous and had identified opportunities to strengthen statements, as well as areas of learning and development.

11.3 The Committee suggested the following amendments/comments:

- On Page 11 (paragraph 2), it was felt that the wording understated the role of People Committee and did not accurately capture the variety of the work undertaken.
- Reference to the People, Payroll, Finance and Training Project to be updated to the new project title.
- Section 6 (Significant Issues), the Committee commented on the misleading title however, it was confirmed that this was part of the template and could not be amended.

ACTION: MMcA

11.4 The Committee noted and welcomed the assurance that the process had been subject to rigorous scrutiny and remained a valuable tool for the Service.

11.5 **The Committee scrutinised the report with substantial assurance.**

12 ANNUAL DATA COMPLIANCE REPORT

12.1 CW presented a report to the Committee providing an update on annual compliance statistics in relation to the Freedom of Information (Scotland) Act 2002 (FOISA), Environmental Information (Scotland) Regulations 2004 (EIR) and Data Protection Act 2018 (DPA). The following key points were highlighted:

- Total number of requests have increased by 532 on the previous year which was equivalent to an additional quarter.
- Improvements in performance including completion rates and response times. Quarter one performance levels for FOI and EIR were reporting 98% and 95% respectively.
- Positive benchmarking against other justice sector organisation for FOI and EIR requests and the high level of full disclosure responses.
- Recent Internal Audit undertaken to review FOI and Subject Access Requests.
- Good progress had been made in relation to the Scottish Information Commissioner's intervention order.

12.2 The Committee recognised the level of performance being achieved by the under-resourced team.

12.3 In regard to the high volume of requests from Police Scotland, CW explained that these were formal information requests linked to investigations and as such, required robust audit trails in case of court proceedings.

12.4 In regard to the volume of requests from employees, CW explained that these often related to data protection queries and/or requests for advice. These requests could involve significant work and were recorded to accurately reflect the workload of the team.

12.5 **The Committee scrutinised the report with reasonable assurance.**

(C Wade left the meeting at 1249 hrs)

13 FRAUD REPORT

13.1 DJ presented the fraud report to the Committee for scrutiny and highlighted the following key points:

- No confirmed fraud cases or whistleblowing had been reported during the reporting period.
- Appendix B provided the initial breakdown report of mandatory training completion rates by staffing group and subject matter. This report would continue to be developed.
- Additional detailed breakdown of information was available for managers to enable them to monitor compliance and performance levels for individuals and/or stations.

13.2 The Committee noted and welcomed the improved report.

13.3 In regard to completion rates for Volunteers, the Committee noted that these were notably lower than other staffing groups. It was acknowledged that limited contact time and the different training arrangements for this staffing group created challenges. DJ noted that alternative approaches such as collective training options were being explored.

13.4 **The Committee scrutinised the report with reasonable assurance.**

14 NATIONAL FRAUD INITIATIVE REPORT FOR 2024/25 EXERCISE

14.1 DJ presented a report to the Committee providing an update on the outcomes of the National Fraud Initiative (NFI) Exercise 2024/25. The following key points were highlighted:

- Exercise had been 100% completed and reviewed.
- Total monies recovered amounted to £25,000.
- Positive engagement with Audit Scotland and other public sector bodies throughout the process.
- NFI self-appraisal checklist (appendix A) captures lessons learned and supports ongoing training and process improvements.
- Thanks were extended to Karen Horrocks and her team for the work undertaken throughout this exercise.

14.2 The Committee queried whether the Service could have identified these issues independently. DJ advised that the NFI process was embedded within the internal controls framework and was utilised by the Service. It was noted that the NFI used complex and specialist data checking processes which the Service would not be able to replicate.

14.3 The Committee commented on the strengthening of fraud awareness and compliance training. DJ advised that initial training for a core group has been identified with scope for further specialist training in the future.

14.4 **The Committee scrutinised the report with substantial assurance.**

15 INTERNAL CONTROLS UPDATE

15.1 **Risk Report Update**

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

- Regular meeting/process to review and update directorate risks, controls and mitigations.
- Commenced discussion regarding strategic risks.
- Proposals to bring new risk dashboard to future workshop/strategy day.

15.1.2 The Committee noted the new risk relating to recruitment/retention of procurement personnel. DJ advised that previously there had been a combined capacity risk for procurement and other finance areas.

15.1.3 The Committee commented on the risk of insufficient core funding and the inability of replacing ageing systems. The Committee noted the importance of sufficient strategic ICT leadership and capacity to prioritise requirements and develop compelling investment cases. It was recognised that the core funding risk related not only to technology but also to people, capability and capacity.

15.1.4 The Committee noted that no mitigating actions had been outstanding for more than nine months. However, concern remained over the significant number of risks that were rated 15 or above. It was noted that work was ongoing to review mitigating actions to ensure that they remained effective, demonstrated actions being taken and the intended outcomes.

15.1.5 The Committee commented on the need to review risks above appetite levels to assess the current risk approach and the identification of clear mitigation actions towards an acceptable position. DJ reminded the Committee of the ongoing development of the risk dashboard. This would provide a fuller view of controls and ongoing work as well as supporting more informed risk assessment and stronger scrutiny.

15.1.6 It was agreed that the new risk dashboard would be presented at the Committee workshop (3 September 2026).

15.1.7 **The Committee scrutinised the report and noted the continuing progress being made with reasonable assurance.**

(G Welsh joined the meeting at 1314 hrs)

15.2 UPDATE ON INTEGRATED ASSURANCE MAPPING

15.2.1 CC presented a report to the Committee providing an overview of the implementation and development of assurance mapping within the Service. CC highlighted the introduction of a Power BI solution which would provide a more integrated approach to assurance. The map would be populated after meetings with the agreed assurance level. The map would then be used at forward planning meetings to identify any overlaps or gaps and would help to shape Committee agendas and/or programme of work.

15.2.2 GW presented the Power BI assurance mapping tool which would be used to capture Committee reports, align them to themes and lines of defence framework. The mapping tool would be used to record assurance levels and challenges raised by the Committee. GW advised that as more data was added, the tool would be able to help identify assurance gaps, inform forward planning and support a “path to green”.

15.2.3 In regard to a combined overview, GW advised that this would be developed for the Integrated Governance Forum to highlight gaps across Committees and would be available in the next quarter.

15.2.4 The Committee welcomed the assurance mapping tool noting its usefulness in recording external scrutiny and identifying gaps. The Committee commented on the importance of linking to strategic objectives and key deliverables and remaining vigilant to ensure that all assurance needs were being captured and nothing was being overlooked.

15.2.5 **The Committee scrutinised the report with substantial assurance.**

(T Yule left the meeting at 1320 hrs)
(C Fitzpatrick joined the meeting at 1320 hrs)

15.3 Update on SFRS Emerging Use of AI

15.3.1 CF provided a verbal update to the Committee on the SFRS emerging use of AI and highlighted the following key points:

- AI was increasingly becoming embedded in software and normal business operations. Research estimated that AI could save public-sector workers up to 30 million hours per week which would allow greater focus on higher-value work.
- The Service were taking a proactive, governance-first approach by establishing controls, policies and assurance arrangements before wider adoption.
- An AI policy was being developed and would be based on human oversight and accountability, data protection, transparency, fairness and auditability.
- Potential areas of AI adopted that would add value would be identified.
- Keen awareness of the risk associated with wider AI adoption.
- Governance oversight would be through the Data and Information Governance Group with strategic oversight by the Strategic Leadership Team.
- Reasonable assurance was offered that appropriate measures were being taken to govern AI responsibly.
- Paper would be submitted to the SLT in July/August and would then be submitted to the next Committee meeting (October).

15.3.2 The Committee noted that AI governance could potentially be a recurring theme across several committees due to challenges associated with the implementation and compliance with the policy. The Committee queried whether governance would involve several committees, with different lenses or the full Board. MMcA confirmed that the policy would set out the principles to support consistent consideration across the organisation.

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

16 ANNUAL REPORT ON HMFSI BUSINESS

16.1 RS presented the annual report to the Committee to provide an update on HMFSI's inspection and reporting activity during 2025-26. The following key points were noted:

- Organisational Culture Volume 1 laid before Scottish Government in June 2025 with a brief overview of the inspection's focus and findings.
- Operational Assurance laid before Scottish Government in September 2025 with a brief overview of the inspection's focus and findings.
- Operational Training and Development laid before Scottish Government in June 2026 with a brief overview of the inspection's focus and findings.
- Focussed report on the Planning/Preparedness for the Commonwealth Games 2026 with a brief overview of the inspection's focus and findings.
- Overview of the planning activity for 2026-27 which included Operational Control, Organisational Culture Volume 2 and Property, Estate and Fleet.
- Personnel changes within the HMFSI Team with the retirement of Graeme Fraser and appointment of Andrew Hearn.

16.2 In regard to the Property, Estate and Fleet inspection, the Board commented on the potential for the Service to undertake further collaborative/shared resources work. RS noted that collaboration and use of shared resources would form part of the inspection. He further noted that these areas were being considered by other inspection bodies and Scottish Government and there was a need for greater cross-service collaboration.

16.3 **The Committee noted the report.**

17 REVIEW OF ACTIONS

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

18 FORWARD PLANNING

18.1 **a) Committee Forward Plan Review**

18.1.1 The Committee considered and noted the Forward Plan.

18.2 **b) Items for Consideration at Future IGF, Board and Strategy Days Meetings**
18.2.1 No items were identified.

19 DATE OF NEXT MEETING
19.1 The next public meeting is scheduled to take place on Thursday 20 October 2026 at 1000 hrs.

20 MINUTES OF PREVIOUS PRIVATE MEETING:
20.1 **Thursday 9 April 2026**
20.1.1 The minutes were agreed as an accurate record of the meeting.

20.2 **Matters Arising**
20.2.1 There were no matters arising.

20.3 **The minutes of the meeting held on 9 April 2026 were approved as a true record of the meeting.**

21 PRIVATE ACTION LOG
21.1 There were no outstanding actions on the private action log.

There being no further matters to discuss the public meeting closed at 1342 hrs.

DRAFT

Agenda Item 6

AUDIT AND RISK ASSURANCE COMMITTEE
ROLLING ACTION LOG

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 17 actions. A total of 11 of these actions have been completed.

The Committee is therefore asked to approve the removal of the 11 actions noted as completed (Blue status), note 5 actions categorised as Green status and note one action 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: 22 January 2026						
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. **FURTHER REQUEST (09/04/2026):** MMcA to provide an update outwith the meeting on progress.	**MMcA** ~~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. **Update (16/07/2026):** A report will be presented to ARAC members on 16 July 2026, *Independent Line of Assurance Reporting Proposal*, outlining an approach to strengthen oversight of independent assurance activity by introducing a more structured and consolidated reporting approach on a phased basis. The proposal is intended to strengthen oversight, consistency, prioritisation, and strategic decision-making, with future phases expanding coverage and standardising reporting. **Update (20/10/2026)**: Following discussion at ARAC in July a paper will be brought to ARAC in October providing a thematic analysis of internal audit and HMFSI findings.

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 9 April 2026						
7.1.2	**Internal Audit Progress Report 2025/26**: Ahead of presentation at the next meeting, the Committee asked for final audit reports to be circulated, when available, for feedback through correspondence (email).	**BDO (SM)**	**July 2026**		**October 2026**	**Update (16/07/2026):** BDO have circulated all complete reports to management and those have been presented to SLT. To be confirmed if management have then circulated to ARAC members. **Complete (20/10/2026)**: BDO provided ARAC with the completed final reports at their meeting in July 2026.
7.1.7	**Internal Audit Progress Report 2025/26**: In regard to the Change Management check in audit, the Committee commented on the timing of this audit to maximise its value. It was agreed that clarification on the desired outcomes, potential change of remit to an advisory approach and review of timings would be discussed outwith the meeting.	**MMcA/ TO'D/ BDO (SM)**	**July 2026**		**October 2026**	**Update (16/07/2026):** Scoping has taken place with MMcA, and draft terms of reference are with management which includes the proposed approach and timescales for the review. Once management have confirmed that they are happy with the scope, we will then engage with Therese O'Donnell for input and then the proposed final TOR will be presented to SLT and ARAC for review/approval. **Update (20/10/2026)**: Internal Audit work has now begun, with the scope agreed with MMcA. The final report is due to be completed by 10 November 2026 and reported to ARAC at their January 2027 meeting.
11.4	**Fraud Report Q4 2025/26:** The Committee requested a more detailed update on the completion of mandatory training for support staff, including a more granular breakdown by Team/Function.	**DJ**	**July 2026**		**October 2026**	**Update (16/07/2026):** The report to Committee on 16 July will attach a breakdown report for completed/ outstanding training. **Complete (20/10/2026)**: The fraud report provided to ARAC in July provided a new

						breakdown appendix. This will be provided for each fraud report going forward.
11.5	**Fraud Report Q4 2025/26:** The Committee requested that the Staff Development Performance audit reflects the importance of mandatory training within its terms of reference.	**BDO (SM)**	**July 2026**		**October 2026**	**Update (16/07/2026):** Draft terms of reference for the review were with management for comment. Once agreed this will be presented to SLT and then the July ARAC. Mandatory training has been included as a scope point within the terms of reference. **Update (20/10/2026)**: The audit has incorporated a scope point on mandatory training and was approved by the Committee at the last meeting
12.1.2	**Risk Report Update:** The Committee agreed that financial risk (FCS 005) should be split into short and medium/long-term components as this would better reflect the risks and ongoing funding uncertainties.	**JW** ~~**DS**~~	**July 2026**		**October 2026**	**Update (16/07/2026):** Discussions are being held to develop new financial risks to reflect current funding uncertainties. New risks will be added to future register updates. **Complete (20/10/2026)**: The Finance, Digital and Infrastructure Directorate have added two new risks aligning to Short and Medium to Long-term financial risks.
12.1.3	**Risk Report Update:** The Committee requested an update on the development of the AI policy and consider whether a specific risk on AI should be included in the risk register.	**MMcA**	**July 2026**		**October 2026** ~~June 2026~~	**Complete (16/07/2026):** Draft AI Policy is complete. Due before Senior Management Board and Strategic leadership Team for approval in July 2026. AI risk/s are and will be considered and added to Service risk registers. **RE-OPENED DURING THE MEETING** **Complete (20/10/2026)**: The AI policy was reported to SLT on 23 September 2026. Risks in relation to digital and cyber are already identified within register and any specific AI risk identified will be incorporated within future registers.

Minute Ref	Action	Lead	Due Date	RAG Status	Completion Date	Position Statement
Meeting Date: 16 July 2026						
7.2	**Committee Annual Report 2026/26 to the Accountable Officer and Board:** Following revisions were proposed and agreed: • Paragraph 5.1 to be amended to reflect Audit Scotland's 4th year of appointment. • With paragraph 6.3, reference to the HMFSI Organisational Culture inspection to be amended to add Volume 1.	**BST**	**October 2026**		**August 2026**	**Complete (20/10/2026)**: Report amended ahead of submission to the SFRS Board.
8.1.4	**Internal Audit Progress Report 2025/26 -** Final Report: Budgetary Management and Investment Prioritisation: Brief discussion took place on whether the completion date (31 March 2027) was appropriate and for consideration to be given to add milestones to monitor progress.	**MMcA**	**October 2026**			**Update (20/10/2026)**: Responsible officers were asked to review initial information and provide updated information. This has been forwarded to the responsible officer for their agreement.
8.1.8	**Internal Audit Progress Report 2025/26 -** Final Report: Budgetary Management and Investment Prioritisation: It was proposed that the management responses could be enhanced to incorporate the pending refresh of the long term vision/investment planning as the current reference to reviewing business cases did not fully address the recommendation.	**MMcA**	**October 2026**			**Update (20/10/2026)**: Responsible officers were asked to review initial information and provide updated information. This has been forwarded to the responsible officer for their agreement.
8.1.10	**Internal Audit Progress Report 2025/26 -** Final Report: Budgetary Management and Investment Prioritisation: The Committee noted that 3 of the final reports had identified a gap between the design of	**SS**	**October 2026**			**Update (20/10/2026)**: Information to be provided to ARAC meeting on 20 October 2026.

	controls and the effectiveness of their application and requested that a high level paper be brought to the next meeting to provide an update on how this would be addressed.					
8.1.16	**Internal Audit Progress Report 2025/26 -** Final Report: PPE Process: The Committee requested that all completion dates be reviewed and, where possible, they are brought forward and that milestones are introduced for remaining longer term dates	**MMcA**	**October 2026**			**Update (20/10/2026)**: Responsible officers were asked to review initial information and provide updated information. This has been forwarded to the responsible officer for their agreement.
8.1.17	**Internal Audit Progress Report 2025/26 -** Final Report: PPE Process: The Committee commented on the importance of prompt response to the risks relating to contaminants and the current management response relating to the system redesign was not adequate. The Committee noted that an update should be circulated outwith the meeting to provide an overview of the immediate response to safety critical recommendations within the audit.	**IB**	**October 2026**		**October 2026**	**Update (20/10/2026)**: An update has been circulated via email (link) to provide an overview of the immediate response to the safety-critical recommendations within the audit.
8.1.19	**Internal Audit Progress Report 2025/26 -** Final Report: PPE Process: In regard to station audits, it was noted that a recent paper presented to the Service Delivery Committee would be shared with the Committee for this information.	**BST**	**October 2026**		**October 2026**	**Complete (20/10/2026)**: Email circulated to ARAC members on 05/10/2026 with recent paper presented to SDC on Thematic Station Audit Overview attached. PDF Thematic Station Audit Overview 2025-

8.1.36	**Internal Audit Progress Report 2025/26** Annual Follow Up Report: The Committee requested a short, high-level report be brought to the next meeting (October) to explain how the Service would address the gap between well-designed policies and their consistent implementation, how assurance mapping, compliance and risk arrangements would support this work and the resource/investment required.	**SS**	**October 2026**			**Update (20/10/2026)**: Information to be provided to ARAC meeting on 20 October 2026.
9.1.2	**External Scrutiny Report and Recommendation:** The Committee requested an update on the re-formed Mental Health and Wellbeing Group, including frequency of meetings, resourcing and progress being made.	**MMcA**	**October 2026**		**October 2026**	**Complete (20/10/2026)**: The Mental Health and Wellbeing Group (MHWG) was re-established in January 2026 and is chaired by the Head of Health, Safety, Wellbeing and Assurance. The group meets quarterly and reports directly to the National Health, Safety and Assurance Board. Since its reformation, the MHWG has reviewed and updated its Terms of Reference to strengthen governance and oversight arrangements. Three supporting sub-groups have also been established: • Wellbeing and Inclusion Sub-Group • Wellbeing Champions Sub-Group • Suicide Prevention Sub-Group The MHWG provides strategic oversight of progress against the HMFSI Action Plan and recently approved the refreshed Mental Health Strategy to progress to the consultation stage. The group receives regular updates from each of the sub-groups to monitor delivery of wellbeing initiatives and ensure alignment with organisational priorities. Retirement support remains a standing agenda item, reflecting the organisation's commitment to supporting employees throughout all

						stages of their career and transition from the workplace including updates to the IHub pages and the development of an external page on the SFRS website.
11.3	**SFRS ANNUAL GOVERNANCE STATEMENT 2025/26:** Committee suggested the following amendments/ comments: • On Page 11 (paragraph 2), it was felt that the wording understated the role of People Committee and did not accurately capture the variety of the work undertaken. • Reference to the People Payroll, Finance and Training Project to be updated to the new project title. • Section 6 (Significant Issues), the Committee commented on the misleading title however, it was confirmed that this was part of the template and could not be amended	**MMcA**	**October 2026**		**October 2026**	**Complete (20/10/2026)**: Amendments made as appropriate.

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/36-26

Agenda Item: 7.1

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**INTERNAL AUDIT –** • **Quarterly Progress Report** • **Health and Safety – Audit Report** • **Property Valuations –Terms of Reference**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY** **For Reports to be held in Private** **Specify rationale below referring to** **Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with the quarterly internal audit progress report for the 2026/27 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 2026/27 internal audit plan was presented to the ARAC on 9 April 2026.
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	BDO have provided the quarterly progress report for scrutiny and approval by the Audit and Risk Assurance Committee.
3.2	We have provided the Health and Safety Report for scrutiny. We have also provided the Property Valuations terms of reference for review and input, note that in line with the audit plan schedule this audit has commenced.

3.3 **Progress Report:**

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 2026/27. The status update is attached in Appendix A.

3.3.2 Since the last ARAC in July 2026, please see below an update of internal audit activity against our 2026-27 plan:

- One audit is at the Completion stage: 'Health and Safety' report has been finalised
- Four audits are at Fieldwork stage: 'Staff Development; Change; Property Valuation; and Follow Up' are at the fieldwork stage/in progress
- Two audits are at the Planning stage: 'Procurement; and Business Performance Management' are at the planning stage.
- The quarterly follow up review is ongoing and a summary of the action status has been provided in Paper 2.

AUDIT ACTIVITY	STATUS	COMMENTARY
Health and Safety	COMPLETE	Final report issued
Staff Development and Performance Management	FIELDWORK	Fieldwork in progress - concluding audit testing
Change Management Check In	FIELDWORK	Fieldwork in progress
Property Valuation	FIELDWORK	Fieldwork in progress
Procurement	PLANNING	Scope agreed with management and ARAC
Strategic and Business Performance Management	PLANNING	Scope agreed with management and ARAC
Follow Up	FIELDWORK	Fieldwork in progress for the quarterly/ongoing review of actions.

3.4 **Health and Safety Report:**

3.4.1 The purpose of the paper is to provide Management and the Committee with the results of the Health and Safety review. (Agenda Item 16).

3.4.2 As part of our work, we have identified seven findings, of which three were assessed as medium significance and four as low significance.

3.4.3 Scottish Fire and Rescue Service (SFRS) has established a comprehensive and well-structured framework to manage health and safety, supported by a clear policy, detailed Management Arrangements, accessible guidance via the iHub, and enhanced governance mechanisms through the refreshed structure.

3.4.4 Notwithstanding the areas of good practice identified noted within the report, there remain areas of enhancement on the current control environment.

3.4.5 The health and safety induction and training programmes require a refresh to ensure that they are up to date, have clear completion trails, and ultimately that they provide staff with the capabilities to foster the culture of excellence desired by management and the Health and Safety department.

3.4.6 In addition, whilst roles such as Safety and Assurance Liaison Officers (SALOs) are defined, there is an opportunity to establish clear role expectations, and performance standards, to impact consistency of capability, oversight and reporting.

3.4.7 Furthermore, although a robust Risk Assessment Management Arrangement is in place, its effectiveness could be enhanced through more focused training, raising the consistency of competency, and quality assurance.

3.4.8	As a result of our audit, we are able to provide moderate assurance over the design and operational effectiveness of the Service's arrangements in place in relation to health and safety.
3.5 3.5.1	**Property Valuations Terms of Reference:** The purpose of this review is to provide assurance to management and the Audit and Risk Assurance Committee that effective processes are in place in relation to property valuation, which comply with regulation and good practice.
3.5.2	The scope of the review will cover: • Policies and Procedures • Awareness • Consistent Application • Reconciliations • Governance
3.5.3	The proposed review is attached as Appendix B, together with further detail on each of the areas to be covered. The document was prepared by BDO following discussion and agreement by Sarah O'Donnell, as Audit Sponsor.
3.5.4	The audit commenced in September 2026, with 25 days allocated in relation to planning, fieldwork, review and reporting. BDO have outlined required information within the document.
3.5.5	Note that the review will incorporate any feedback from ARAC in the ongoing engagement.
4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the internal audit progress report • Scrutinise the health and safety report (under Agenda Item 16) • Scrutinise the property valuations terms of reference
5	**Key Strategic Implications**
5.1 5.1.1	**Risk/Risk Appetite** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control and data governance, where a Cautious risk appetite was identified.
5.1.2	The report reflects the general underlying principle that SFRS will operate in an open and transparent manner using our resources responsibly and demonstrating best value in the use of public funds.
5.2 5.2.1	**Financial** The reviews are part of the 2026/27 internal audit plan and has been incorporated within the budget for 2026/27.
5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate.
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.

5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.
5.7 5.7.1	**Training** Any implications arising from the report will be managed by the relevant Directorate.
5.8 5.8.1	**Timing** Any implications arising from the report will be managed by the relevant Directorate.
5.9 5.9.1	**Performance** Performance data will be provided by the Internal Auditor and reported 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 8.2	Appendix A – Internal Audit Progress Report Appendix B – Property Valuations TOR

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	Report Classification	*Meeting Approvals/ Outcomes*
Strategic Leadership Team	*07/10/2026*	*For Scrutiny*	
Audit and Risk Assurance Committee	*20/10/2026*	*For Scrutiny*	

APPENDIX A



SCOTTISH FIRE AND RESCUE SERVICE

INTERNAL AUDIT PROGRESS REPORT

OCTOBER 2026

IDEAS | PEOPLE | TRUST

CONTENTS

1. Executive Summary	3
2. Work Completed	4
3. Performance Against Plan	6
4. Audit Performance	7
5. Internal Audit Schedule 2026-27	9
Appendices	
I. Definitions	10
II. Hot Topics	11
III. Audit Survey Summary	12

SCOTTISH FIRE AND RESCUE SERVICE

Working together for a safer Scotland

Restrictions of use

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

EXECUTIVE SUMMARY

ROLE OF INTERNAL AUDIT

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

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

PURPOSE OF THIS DOCUMENT

The purpose of this document is to provide SFRS's Audit & Risk Assurance Committee (ARAC) with an update as to the status of internal audit activity against the 2026-27 Annual Internal Audit plan.

PROGRESSION UPDATE

Please see below an update of internal audit activity against our 2026-27 plan:

- One audit is at **Completion** stage: 'Health and Safety' final report has been issued
- Four audits are at **Fieldwork** stage: 'Staff Development; Change; Property Valuation; and Follow Up' are at the fieldwork stage/in progress
- Two audits are at the **Planning** stage: 'Procurement; and Business Performance Management' are at the planning 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 2027.

AMENDMENTS TO THE APPROVED INTERNAL AUDIT PLAN

- General financial controls was agreed to be a review on the processes in place for property valuation.

WORK OUTSIDE OF THE APPROVED INTERNAL AUDIT PLAN

Previous updates:

- 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.
- Monthly on-site presence commenced in August 2026 to further build relationships and understanding of the organisation.

WORK COMPLETED

SUMMARY OF WORK PERFORMED TO DATE

Internal Audit has made the following progress in delivering the agreed audits from the approved 2026-27 internal audit plan.

AUDIT ACTIVITY	STATUS	COMMENTARY
Health and Safety	COMPLETE	➢ Final report issued
Staff Development and Performance Management	FIELDWORK	➢ Fieldwork in progress – concluding audit testing
Change Management Check In	FIELDWORK	➢ Fieldwork in progress
Property Valuation	FIELDWORK	➢ Fieldwork in progress
Procurement	PLANNING	➢ Scope agreed with management and ARAC
Strategic and Business Performance Management	PLANNING	➢ Scope agreed with management and ARAC
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
Health and Safety	0	3	4	MODERATE	MODERATE
Staff Development and Performance Management	TBC	TBC	TBC	TBC	TBC
Change Management Check In	TBC	TBC	TBC	TBC	TBC
Finance Review	TBC	TBC	TBC	TBC	TBC
Procurement	TBC	TBC	TBC	TBC	TBC
Strategic and Business Performance Management	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 2026	Health and Safety	22	32	22	Complete
2	Commenced June 2026	Staff Development and Performance Management	20			In progress – Fieldwork
3	Commenced September 2026	Change Management Check In	20			In progress – Fieldwork
4	Commenced September 2026	Property Valuation	25			In progress – Fieldwork
5	Scheduled November 2026	Procurement	18			Scope agreed with management
6	Scheduled January 2027	Strategic and Business Performance Management	25			Scope agreed with management
7	Ongoing	Follow Up	14			Ongoing quarterly review

AUDIT PERFORMANCE

AUDIT TOPIC	COMPLETION OF FIELDWORK	DRAFT REPORT ISSUED	FINAL MANAGEMENT RESPONSES	FINAL REPORT ISSUED
Health and Safety	15/07/2026	04/08/2026	06/10/2026	06/10/2026
Staff Development and Performance Management	TBC	TBC	TBC	TBC
Change Management Check In	TBC	TBC	TBC	TBC
Property Valuations	TBC	TBC	TBC	TBC
Procurement	TBC	TBC	TBC	TBC
Strategic and Business Performance Management	TBC	TBC	TBC	TBC
Follow Up	TBC	TBC	TBC	TBC

On average:

- Update as audits are completed

INTERNAL AUDIT PERFORMANCE KPI'S – 2026/27 PLAN

PERFORMANCE KPI	STATUS	COMMENTS
Internal Audit Efficiency		
In-scope audits are completed to their planned ARACs.		On track
All in-scope audits for FY 2026/2027 fieldwork completed by 31 March 2027.		On track
Annual Internal Audit report/opinion is presented to the June/July 2027 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 following the finalisation of each report
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.		On track – note H&S review had back and forward with management to enhance the report content, therefore no issue with timescale in responding
Internal Audit Quality		
Actual vs Budgeted days of audits are provided to ARAC.		On-track

INTERNAL AUDIT SCHEDULE - 2026-27

The chart below sets out the 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													OCT
SFRS/FY26/02	Staff Development and Performance Management													JAN
SFRS/FY26/03	Change Management Check In													JAN
SFRS/FY26/04	Property Valuations													MAR
SFRS/FY26/05	Procurement													MAR
SFRS/FY26/06	Strategic and Business Performance Management													JUN
SFRS/FY26/07	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 2026 - Global Risk Landscape 2026 | 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
- Board Effectiveness - Board Effectiveness - BDO



APPENDIX III: AUDIT SURVEY SUMMARY

Internal Audit Review Title	PPE	Budget Management and Investment Prioritisation	Freedom of Information	Budget Management and Investment Prioritisation	FOI
How satisfied were you that the internal audit team agreed detailed requirements with you?	Very satisfied	Very satisfied	Somewhat satisfied	Very satisfied	Very satisfied
How satisfied were you that the internal audit team performed in line with the agreed requirements?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
How did you find the audit planning and scoping process?	No issues	No Issues	The process was thorough and fair. Unfortunately, due to an Intervention from OSIC and staff being off ill, it did make the process more time consuming for our team but that was no fault of BDO.	Very useful	Very useful.
How satisfied were you that the internal audit team provided adequate notice of the timing of the audit?	Very satisfied	Very satisfied	Somewhat satisfied	Very satisfied	Very satisfied
Were you provided with suitable notice for the initial evidence required?	Yes	Yes	Yes	Yes	Yes
How satisfied were you that the internal audit team had sufficient understanding of your business needs?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
How satisfied were you that the internal audit team used clear and effective communication?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
How satisfied were you that the internal audit team kept you sufficiently informed of progress?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
How satisfied were you that the internal audit team were easy to contact?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
How satisfied were you that the internal audit team were responsive and attentive to your requests?	Very satisfied	Very satisfied	Very satisfied	Very satisfied	Very satisfied
Was a closing meeting undertaken and if so did the information align with the content of the draft report?	Yes	Yes	Yes, happy with the process	Yes	Yes
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	Somewhat satisfied	Somewhat satisfied	Very satisfied
How satisfied were you overall with how the internal audit team worked with your team	No issues	Sean and his team worked well with SFRS staff	Good working relationship and timely responses each way	Very satisfied	Very satisfied
Was the team professional and understanding of internal demands within the communications?	Yes	Yes	Yes	Professional at all times	Very professional and it was a good experience in working with the IA team.
Please add any additional comments you believe would be helpful to improve the internal audit team	Sean and the team were very professional	No Issues	Content with the team and they worked with us.	The team were very helpful and understanding in the finalisation of the report.	The audit process was very useful and insightful; resulting in some helpful improvement areas for the Service to focus on.
Do you think the audit provided value to the organisation?	Yes	Yes	Yes, we are now working to more defined actions which are monitored by ARAC and SLT.	Yes	Yes

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF RISK ADVISORY SERVICES SCOTLAND

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APPENDIX C

SCOTTISH FIRE AND RESCUE SERVICE

PROPERTY VALUATION - TERMS OF REFERENCE - FINAL

AUGUST 2026

SIGN OFF			
ON BEHALF OF BDO LLP		ON BEHALF OF SCOTTISH FIRE AND RESCUE SERVICE	
SIGNATURE:	CLAIRE ROBERTSON	SIGNATURE:	SARAH O'DONNELL
TITLE:	DIRECTOR	TITLE:	DEPUTY CHIEF OFFICER (CORPORATE SERVICES)
DATE:	13/08/2026	DATE:	13/08/2026

IDEAS | PEOPLE | TRUST

BACKGROUND

BACKGROUND

As part of the 2026-27 Internal Audit Plan, it was agreed that Internal Audit would review the design and operating effectiveness of property valuation arrangements within the Scottish Fire and Rescue Service. The review will focus on the framework, processes, and controls in place ensure that there is a consistent approach taken to valuing assets and ensuring that supporting documentation is in place to validate the valuations recorded.

PURPOSE OF THE REVIEW

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 property valuation, which comply with regulation and good practice.

MANAGEMENT COMMENTS

Contacts updated

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.

SUMMARY SCOPE AND APPROACH

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

- Policies and Procedures
- Awareness
- Consistent Application
- Reconciliations
- Governance

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 property valuation related matters within the organisation. We are reliant on the honest representation by staff and timely provision of information as part of this review.

DETAILED SCOPE, RISKS & APPROACH

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. There may be no property valuation methodology, policies and procedures in place to guide staff on making property valuation decisions, resulting in inconsistent, non-compliant and incorrect valuations being undertaken.	• Review and assess the property valuation related methodology, policies and procedures in place. • Review and assess the process for ensuring that the property valuation related methodology, policies and procedures are kept up to date. • Review and assess the process for publicising property valuation related methodology, policies and procedures. • Review and assess whether the property valuation framework in place is in alignment with Scottish Government and RICS requirements where applicable.
AWARENESS	2. Staff may be unaware of the property valuation processes to be followed resulting in incorrect valuations or a failure to maintain up to date valuations resulting in non-compliance with regulatory requirements or the procedures in place	• Review and assess whether roles and responsibilities for property valuations are clearly defined and documented. • Confirm with staff involved throughout the property valuation lifecycle (Estates, Finance, Legal and Asset Management) whether they are aware of their roles and responsibilities and the processes in place. • Review and assess whether staff involved in the property valuation processes have been appropriately trained. For example, in relation to regulatory requirements, records retention or system input. • Review and assess whether accreditations are required for staff, and if in place whether CPD and qualification requirements are being completed with.
CONSISTENT APPLICATION	3. Property valuation practices may not be consistently applied across the organisation, leading to variability in valuations, poor record keeping, and an increased risk of non-compliance with industry standards.	• Review and assess the process for maintaining, reviewing, approving and updating the asset register. Consider whether it includes, owned assets, third-party occupation, blue light sharing, leases, licences and MOTO agreements. • For a sample of assets (including owner, occupation arrangements and leases) within the organisation asset register confirm whether: 1. There is evidence of valuations being completed by an RICS or equivalent valuer 2. Valuations were conducted independently and objectively 3. Whether valuers have sufficient qualifications or expertise 4. Whether there is evidence of inspections and investigations being undertaken and maintained 5. Whether valuation statements of purpose are in place 6. Whether valuations have been undertaken within the organisation or industry defined timescales 7. Whether methodologies, assumptions, limitations and data sources for valuations have been documented 8. Whether valuations are consistent across the organisations systems, for example TechOne and Civica 9. Whether valuation certificates have been maintained 10. Whether instruction letters have been maintained 11. Whether evidence is maintained to confirm physical inspections undertaken 12. Whether valuations are consistent for financial reporting and insurance needs 13. Whether title records have been maintained 14. Where applicable whether occupation agreements and lease arrangements have been maintained 15. Review and assess the records retention process applied to property valuation documents, for example retention schedule.

DETAILED SCOPE, RISKS & APPROACH

SCOPE AREA	KEY RISKS	APPROACH
RECONCILIATIONS	4. Reconciliations and spot checks between property valuation documentation and information within the systems may not be conducted resulting in inaccurate property information being recorded within the organisation's systems.	• Review and assess the property valuation reconciliation processes in place. Including, who conducts, how often, whether reconciliation evidence is maintained, what actions are taken to rectify discrepancies, and whether the outputs are reviewed. • Review and assess whether there is spot checking or inspections undertaken to ensure that processes are being complied with, and property valuation documentation is being appropriately maintained. • Review and assess the quality assurance methods in place to ensure compliance with the property valuation processes.
GOVERNANCE	5. Management may not be provided with suitable information to make informed decisions as the Service may not have adequate reporting regarding property valuation activities.	• Review and assess the reporting arrangements in place for property valuations. • Review and assess the governance arrangements for overseeing the property valuation process, risks and issues. • Review and assess the risk escalation process for the property valuation process. • Review and assess the process for tracking actions identified to address any risks or issues in relation to the property valuation process.

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				
Sarah O'Donnell	Deputy Chief Officer (Corporate Services)	Audit Sponsor	E: Sarah.O'Donnell@firescotland.gov.uk	
James Wallace	Director of Finance, Digital and Infrastructure	Audit Sponsor	E: James.Wallace@firescotland.gov.uk	
Lynne McGeough	Head of Procurement and Finance	Key Contact	E: Lynne.McGeough@firescotland.gov.uk	
Ijaz Bashir	Head of Asset Management	Key Contact	E: Ijaz.Bashir@firescotland.gov.uk	
Internal audit will endeavour to engage with relevant stakeholders in relation to the scope of the review.				

PLANNED TIMELINE	
AUDIT ACTIVITY	DATE
SCOPING MEETING	13/07/2026
TERMS OF REFERENCE AGREED	13/08/2026
DOCUMENTATION REQUEST DEADLINE	14/09/2026
FIELDWORK COMMENCEMENT	21/09/2026
END OF FIELDWORK	16/10/2026
CLOSING MEETING	23/10/2026
ISSUE OF THE DRAFT REPORT	06/11/2026
RECEIPT OF MANAGEMENT RESPONSES	20/11/2026
ISSUE OF UPDATED FINAL DRAFT	23/11/2026
ISSUE OF FINAL REPORT	24/11/2026
AUDIT & RISK ASSURANCE COMMITTEE DATE	21/01/2027
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 25-day allocation, split as follows:

AREA	DAYS
Planning	*3*
Fieldwork	*19*
Reviewing and Reporting	*3*

FEES

ACTIVITY	DAYS	RATE (£)	COST (£)
Estimated Cost of Review	25	£576	£14,400

BUDGET & ASSUMPIONS

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 £14,400 (excluding VAT), this includes planning, delivery, report writing and management review. This fee represents a total of 25 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 as soon as possible from the 14th of September 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
Property valuation policies and procedures	Policies and Procedures
Property inventory register - Sample testing to be conducted to ensure that there is records in place to verify compliance with the process	Consistent Application
Property and finance risk registers	Governance
Training materials on property valuation	Training
Third party assurance reviews on property valuation or leases – for example external audit reports	Assurance
Minutes or reports relating to property valuation in the last 12 months	Governance
Job descriptions for staff involved in the property valuation processes, including finance staff	Roles and Responsibilities
Evidence of property valuation reconciliations	Reconciliations

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF RISK ADVISORY SERVICES – SCOTLAND

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SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/37-26

Agenda Item: 7.2

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**SFRS PROGRESS UPDATE/MANAGEMENT RESPONSE**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	To provide the Audit and Risk Assurance Committee (ARAC) with the current status of recommendations raised by Internal Audit.
2	**Background**
2.1	Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Scottish Fire and Rescue Service (SFRS). It helps senior management accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
2.2	The provision of an Internal Audit framework is a key dimension of assurance that is required by the Accountable Officer to enable them to sign the governance statement as part of the annual accounts, for which they are responsible.
2.3	Within SFRS the Internal Audit function is provided by an external contractor with this work currently undertaken by BDO. Audit planning is developed in conjunction with the Strategic Leadership Team (SLT) and ARAC, with draft audit scoping papers, completed assignment reports and quarterly progress updates provided through BDO.
3	**Main Report/Detail**
3.1	In accordance with the Internal Audit Plan 2026/27, 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 PPE, Estates Management, Freedom of Information and Budget Management/Investment Prioritisation, and 6 actions where BDO have now been provided with sufficient evidence to allow closure, and 5 part actions closed.
3.3	The table below provides a summary of actions now complete:

	<table><tr><th>Year</th><th>Audit Assignment</th><th>Rec Ref</th><th>Subject of Recommendation</th><th>Grade</th></tr><tr><td>2023/24</td><td>Partnership Working</td><td>3.1</td><td>Effective and proportionate planning of resources</td><td>Grade 3</td></tr><tr><td>2023/24</td><td>Partnership Working</td><td>4.1</td><td>Reporting Arrangements</td><td>Grade 2</td></tr><tr><td>2023/24</td><td>Contract Management</td><td>3.3</td><td>Training on contract management</td><td>Grade 2</td></tr><tr><td>2024/25</td><td>Anti-Fraud Arrangements</td><td>3.1.2*</td><td>Anti-Fraud Culture & Awareness Raising</td><td>Grade 3</td></tr><tr><td>2024/25</td><td>Anti-Fraud Arrangements</td><td>4.2.2</td><td>Low Engagement from Line Managers</td><td>Advisory</td></tr><tr><td>2024/25</td><td>Anti-Fraud Arrangements</td><td>6.1</td><td>Fraud Reporting & Discussion</td><td>Grade 3</td></tr><tr><td>2025/26</td><td>Corporate Governance</td><td>1.1</td><td>Corporate Services Resourcing</td><td>MEDIUM</td></tr><tr><td>2025/26</td><td>Risk Management</td><td>3.4*</td><td>Risk Management Training</td><td>LOW</td></tr><tr><td>2025/26</td><td>Estate Management</td><td>4.2*</td><td>Enhancing Consistency and Content in Performance Reporting and Action Tracking</td><td>LOW</td></tr><tr><td>2025/26</td><td>Freedom of Information</td><td>3.1*</td><td>FOI Response Times</td><td>MEDIUM</td></tr><tr><td>2025/26</td><td>Personal Protection Equipment</td><td>1.1*</td><td>PPE Maintenance (Logbooks)</td><td>HIGH</td></tr></table>
3.4	Internal Audit are working with management to assess progress and to consider the extent to which recommendations remain valid.
4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the Follow Up report
5	**Key Strategic Implications**
5.1 5.1.1 5.1.2	**Risk/Risk Appetite** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control and data governance, where a Cautious risk appetite was identified. The report reflects the general underlying principle that SFRS will operate in an open and transparent manner using our resources responsibly and demonstrating best value in the use of public funds.
5.2 5.2.1	**Financial** Reviews undertaken as part of the 2026/27 internal audit plan have been incorporated within the budget for 2026/27.
5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate.
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.
5.7 5.7.1	**Training** Any implications arising from the report will be managed by the relevant Directorate.
5.8 5.8.1	**Timing** Any implications arising from the report will be managed by the relevant Directorate.
5.9 5.9.1	**Performance** Performance data will be provided by the Internal Auditor and reported to ARAC.

5.10 5.10.1	**Communications & Engagement** Any implications arising from the report will be managed by the relevant Directorate.
5.11 5.11.1	**Legal** There are no direct implications associated with the report.
5.12 5.12.1	**Information Governance** DPIA completed - No. The report provides a summary of information and actions to be taken by Directorates, and named individuals, to manage any significant risk identified. The responsible Directorate will ensure that any relevant DPIA is completed as required
5.13 5.13.1	**Equalities** EHRIA completed - No. Where an equalities assessment is required, this will be determined by the responsible Directorate and progressed accordingly.
5.14 5.14.1	**Service Delivery** There are no direct implications associated with the report.
6	**Core Brief**
6.1	Not applicable
7	**Assurance (SFRS Board/Committee Meetings ONLY)**
7.1	**Director:** Mark McAteer, Director of Governance, Strategy and Change
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 2 2026/27

Prepared by:	Sean Morrison, Internal Audit Associate Director – BDO
Sponsored by:	Mark McAteer, Director of Governance, Strategy and Change
Presented by:	Sean Morrison, Internal Audit Associate Director - BDO

Links to Strategy and Corporate Values

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

Governance Route for Report	**Meeting Date**	**Report Classification**	***Meeting Approvals/ Outcomes***
Audit and Risk Assurance Committee	*20/10/2026*	*For Scrutiny*	

Appendix A – Progress update on Internal Audit Recommendations (Quarter 2 2026/27)

1. Background

In accordance with the Internal Audit Plan 2026/27, 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 2 Follow Up review:

- For Quarter 2, sufficient evidence has been provided to close six actions

Year	Audit Assignment	Rec Ref	Subject of Recommendation	Grade
2023/24	Partnership Working	3.1	Effective and proportionate planning of resources	Grade 3
2023/24	Partnership Working	4.1	Reporting Arrangements	Grade 2
2023/24	Contract Management	3.3	Training on contract management	Grade 2
2024/25	Anti-Fraud Arrangements	3.1.2*	Anti-Fraud Culture & Awareness Raising	Grade 3
2024/25	Anti-Fraud Arrangements	4.2.2	Low Engagement from Line Managers	Advisory
2024/25	Anti-Fraud Arrangements	6.1	Fraud Reporting & Discussion	Grade 3
2025/26	Corporate Governance	1.1	Corporate Services Resourcing	MEDIUM
2025/26	Risk Management	3.4*	Risk Management Training	LOW
2025/26	Estate Management	4.2*	Enhancing Consistency and Content in Performance Reporting and Action Tracking	LOW
2025/26	Freedom of Information	3.1*	FOI Response Times	MEDIUM
2025/26	Personal Protection Equipment	1.1*	PPE Maintenance (Logbooks)	HIGH

Dashboard – data as at 30 September 2026

*** Anti-Fraud Arrangements - For the following Rec Nos. 3.1, 3.2, 4.1, 4.2,4.3,5.1. Sections within each recommendation are classed are the 1 recommendation & would not be closed until all parts are completed. Cyber Security - Both parts of recommendation 2 are classed as 1 action. Risk Management has 6 Recommendations with sub management actions, all management actions require to be completed before a recommendation will be classed as closed**

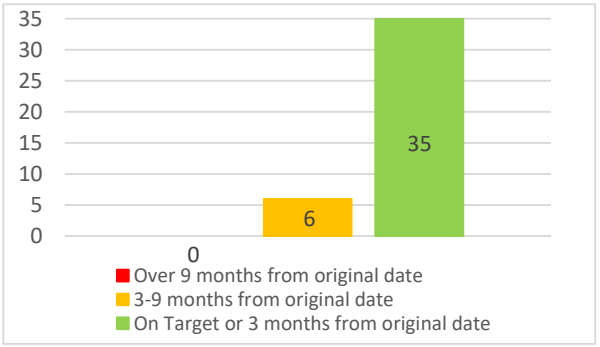
No. of actions complete past 12 months

19

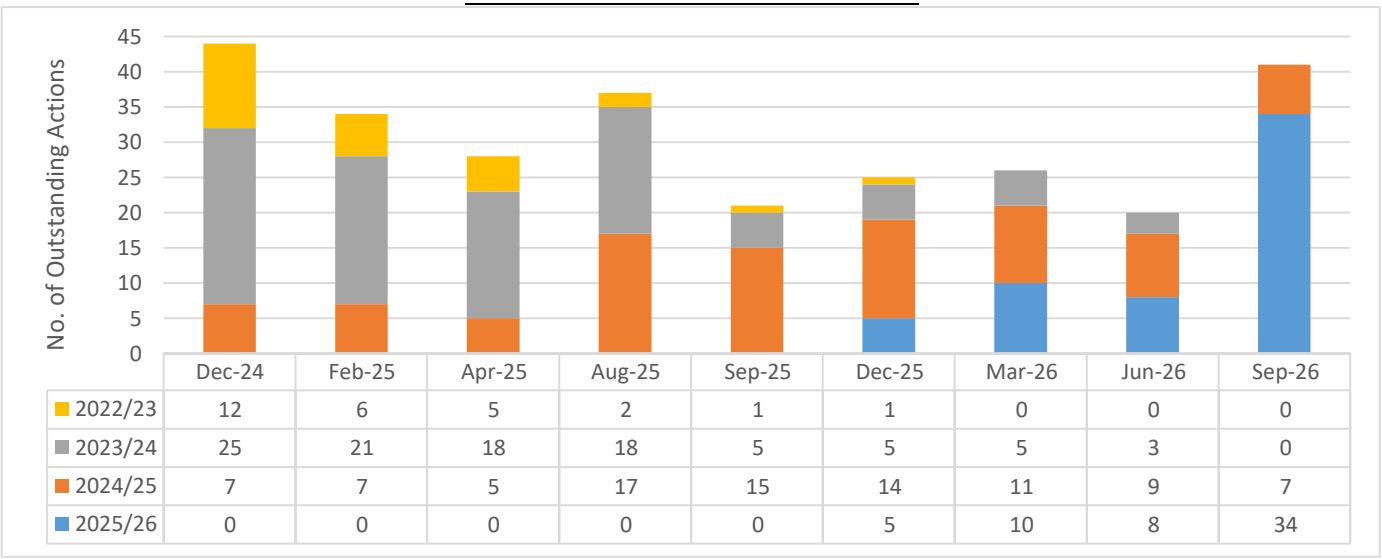
No. of Actions closed since last ARAC meeting

6

No. of actions outstanding – **41***

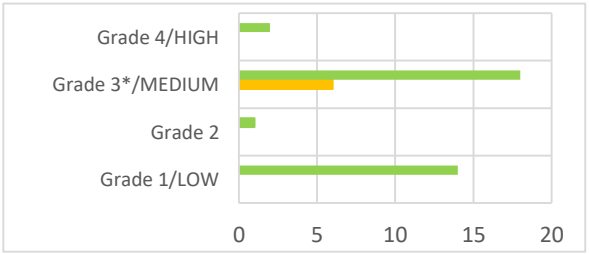


PROGRESS OF AUDIT YEARS ACTIONS



	Dec-24	Feb-25	Apr-25	Aug-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26
2022/23	12	6	5	2	1	1	0	0	0
2023/24	25	21	18	18	5	5	5	3	0
2024/25	7	7	5	17	15	14	11	9	7
2025/26	0	0	0	0	0	5	10	8	34

Outstanding Actions by Risk Priority Level



*Cyber Security actions classed as Grade 3 for Dashboard

RED STATUS ACTIONS – by months past original due date

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

2024-25	Anti-Fraud Arrangements* * For the following Rec Nos. 3.1, 3.2, 4.1, 4.2,4.3,5.1. Sections within each recommendation are classed are the 1 recommendation & would not be closed until all parts are completed.	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
		10	90%	0	6	0	0	3	0	1	0	0	0	0	0	0	0	0

Rec No.			Report Agreed Date	2nd Agreed Revised Date	Priority	% Complete	Status
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.						
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	30 Sept 2026	Grade 3	90%	AMBER
Progress to date 31/07/2026		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		Be sure to capture the updating of LCMS Module & Communication of revised Policy. The LCMS module has been updated with the Risk & Audit Manager to discuss updated module with the LCMS Team prior to release. This will then be communicated to the Service. Feedback has been received from the LCMS regarding module.					
Internal Auditor's Comments		Per management response action 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
	This maturity assessment was approached using the Scottish Government's Cyber Resilience Framework as the baseline for our work. Whilst the work performed included assessment of controls, it was not performed as an audit. It has been performed in this manner to support management in establishing a baseline of current controls and to identify those areas where improvement may be required. *Both parts of recommendation 2 are classed as 1 action.	2	50%	0	1	0	0	0	1	0	0	0	0	0	0

Rec No. 2*				Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	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.							
	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 Wrike 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	57%	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 Wrike 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	41%	GREEN

Progress to date 31/08/2026	Phase 1 of the improvement plan was not completed by the anticipated March target date due to resource constraints, governance dependencies and a number of Phase 2 activities being brought forward. Resource availability has since improved, and progress is expected to continue during the next reporting period. DDaTS has also commenced a review of related DDaT operational policies and procedures identified within the Action Plan and are in the process of starting to develop a dedicated Cyber Risk Register to further strengthen cyber governance and risk management arrangements. DaTS have a strong focus on the action plan and is included within standing agenda item of Cyber Security at their DTM's. DaTS Management are also providing assurance spotlight reports to SLT and other Executive meetings when requested. Discussions between Action Owner and IA provider ongoing regarding Action Plan progress and priority areas to ensure resources are focused correctly.
Outstanding actions to close the recommendation	As several 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 109 active tasks being worked on across both phases of the project.
BDO's Comments	Per management response action in progress

2024-25	Change Management	Total No of Actions	% Complete Actions	Fully Implemented				Part/In Progress				Not Implemented			
				4	3	2	1	4	3	2	1	4	3	2	1
		0	5	0	0	0	0	0	4	1	0	0	0	0	0

Rec No.			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
1.1	**RISK**	**There is a risk that if programmes and projects are not formally assessed consistently, this could result in projects and programmes being approved which do not align with corporate priorities and the wider change agenda. This may also result in ineffective or inefficient use of resources. Without a consistent understanding of what represents business change, there is a risk that change is not managed and controlled effectively. This could result in change being progressed in silos without strategic leadership approval.**					
	Strategic Assessment of Projects and Programmes To ensure consistent approach to assessment, approval and prioritisation of projects and programmes, we recommend that the New Demand Template and Strategic Scoring Overview documents are completed by the respective business owner. These should flow through relevant governance arrangements prior to any decision being taken on their approval/rejection. This will also allow for better understanding of change activity and alignment with Annual Operating Plan processes. Having agreed priorities will also support the organisation make prioritisation-based decisions when demand exceeds financial, skills and people resource capacity. A key enabler of this approach will be to ensure that there is a commonly understood definition of business change within the organisation. This will be pivotal in ensuring all proposed business change activity follows the correct approval pathways within the organisation. For example, upgrades of technical ICT solutions to ensure they remain in support may not be regarded as a business change and could be managed within ICT. However, the implementation of a technology solution for a business function would be regarded as a business change. All activity that meets the criteria of business change must then follow the agreed Portfolio Office processes. This will allow the organisation to triage demand and determine their respective priority.					
	Responsible Owner Agreed Response **Head of Finance & Procurement** (formerly Head of Portfolio Office)	Implement the new business case process, including the following associated inter-dependent activities: **Develop and implement a definition of change matrix** to ensure there is a commonly understood definition of business change within the organisation. This will provide a definition of what a continuous improvement initiative, project or programme is. **New Demand sub-process** with triage and impact assessment of change to understand scope, size, complexity, and scale. Provide a single-entry point for all change to help align all plans and manage capacity. This will include the three-year delivery plan and strategic portfolio. **Update and consistently use the strategic scoring prioritisation matrix** to support ranking of change across the organisation. Align all delivery plans with the approach to ensure consistency within delivery areas. **Ensure that Demand Template and Strategic Scoring Overview documents** are completed by the respective business owners and follow governance and assurance processes.	31 March 2027	n/a	Grade 3	90%	GREEN

Progress to date (update provided 21/08/26)	The new business case process, coordinated by the Portfolio Office, has been implemented and includes a new demand template and strategic scoring approach. As part of the impact assessment, a complexity model is being trialled to define the scope, size, and scale of initiatives and their governance/delivery approach. This approach is aligned with the annual planning process. All SFRS business cases are now governed through CPIG. The strategic scoring matrix has been updated following the approval of the SFRS strategy and is being used to assess the current strategic portfolio. • The **definition of the Change Matrix** has been agreed at CPIG, and work continues to capture standard documentation in support of the project and programme lifecycle. • 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. • New Demand document now go to SLT prior to Design Assurance Forum to ensure strategic/operational alignment. • All new demands contain scoring prioritisation matrix (whether strategic change or BAU request). • Scoring prioritisation "table" provided to Change Portfolio Progress Group to assist with prioritisation discussions (linked to benefits management approach).
Outstanding actions to close the recommendation	• Embed the strategic scoring approach, including the revised new demand approach via SLT, as business as usual across all projects and programmes (and appropriate BAU), supported by change management activity.
BDO's Comments	Per management response action in progress

Rec No. 2.1	**RISK**	**Without a clear Service-wide vision or blueprint on what business change activity is expected to deliver, the organisation will not be able to clearly define outcomes or agree the projects and programmes that are necessary to achieve this. The organisation will also not have a baseline for determining whether proposed activity aligns with agreed strategy and outcomes. This could result in projects and programmes being approved which do not maximise contribution to the efficiency and effectiveness of the organisation. By not aligning the AOP to the change programme, there is a risk of maverick behaviour within the organisation and unofficial business change being progressed. This could undermine wider business change initiatives, consume scarce resources and delay progress to business change activities. There is also a risk that, without outcome based milestones, the organisation will not be able to measure whether the AOP has been successfully delivered. It will also not allow the organisation to determine the skills and resources needed to deliver business change and may result in appropriate allocation of resources.**

		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
Future Operating Model, Strategic Aims and Resourcing We recommend that a blueprint or vision is documented by the organisation. This should form the basis on which proposed projects and programmes are assessed. The blueprint/vision should set out what the organisation wishes to achieve from business change activity and set out a future operating model that projects and programmes must align with. This should also set out a roadmap for how this will be achieved including transitional arrangements over the course of implementing business change activity. We recommend that all change activity is channelled through change governance processes. It will be important for the organisation to clearly define what is regarded as change activity and identify pathways for changes of different scale/complexity. This will allow the organisation to more carefully manage change activity and ensure that the organisation has the capacity to deliver both core services/business as usual as well as change. Only that activity approved through change governance should be included in the AOP. Where unapproved change is identified, this should be paused and subject to a formal governance process to determine next steps. We also recommend that future versions of the AOP contain: • clear links to the approved change programme • milestones that are outcome rather than task focused. This will allow management to determine whether the activity has been realised its intended outcomes. • KPIs to allow progress to be measured. • details of accountable individuals for each agreed activity Management should also consider whether all departments should have their own workplans that are aligned with the AOP and change programme. This may support the organisation better understand capacity and capability available to support delivery of the change programme.						
Responsible Owner Agreed Response **Deputy Chief Officer**	Develop the first iteration of a five-year blueprint and future state model for the organisation, indicating its future working practices and processes, the information it requires, and the technology needed to deliver the capability described in the vision statement. This includes an articulation of: • **Station configurations, crewing models, and assets** required to deliver front-line services. • **The services, working practices, and overall target operating model** for corporate services.	31 March 2027	n/a	Grade 3	20%	GREEN

		• **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.					
Progress to date (update provided 21/08/26)		Planning is underway to develop the SFRS Long Term Vision 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. A draft roadmap has been produced based on the initial SLT 3-Horizons workshop outputs in August 25. A paper outlining the process for review was presented to the Strategic Planning and Change Committee in May 20226. The Strategy and Change team have been tasked with developing a 'straw man' refresh of the LTV for SLT who will then develop the draft further.					
Outstanding actions to close the recommendation		The draft document will be discussed with the Board at the Strategy Day with the intention of the final refresh going to the Board in October 2026 for formal approval.					
BDO's 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 We recommend management implements formal resource planning and management processes for all agreed business change activity. This will be vital to ensuring the successful delivery of the change programme. Management should perform a skills gap analysis internally to identify what resources, if any, are available to support the change programme. To support strategic resource planning and management of projects and programmes, management must ensure that resource and skill requirements are identified as part of business cases production. This information should then be used to determine the skills, capabilities, timing and quantum of resource needed to achieve the change. This information will be necessary for management to determine options for resourcing change activity, whether this be backfilling of existing roles on a temporary basis or recruiting for specific project and programme roles. This should be kept under regular review to optimise delivery as well as cost management.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Strategy & Change**	Further develop resource planning, capacity management, and scheduling, implementing a standard (proportionate) approach across all change activities: • **Introduce a combined annual planning process** that brings together a unified view of change (including AOP and Strategic Change Portfolio). • **Identify resourcing requirements** for all change activities, particularly the need for specialist shared resources, in the form of resource plans. The resource plans will be required before the start of each project phase to ensure the appropriate resources are requested and available. • **Utilise PPM systems and tools** to capture plans and help manage demand by aggregating resources by type and measuring against departmental capacity. This approach will help us to create a prioritised schedule that aligns change with the availability of business-critical resources. • **Provide management information** for CPPG and CPIG that offers visibility of resource constraints and inter-dependencies supporting informed prioritisation decision making.	31 March 2027	n/a	Grade 3	90%	GREEN

Progress to date (update provided 21/08/26)	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. 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. • Centrally collated forecasting data is now used to inform project and programme resource requirements. This information is collected monthly across the portfolio to identify when key roles are required; CPPG then reviews capacity and agrees priorities as appropriate. Where capacity is insufficient, business cases are submitted to SLT for consideration. • The DaTS Project Management Team will be integrated with the Portfolio Office into the new Strategy & Change function from June 26, strengthening capability and capacity to support the PPM system. • Additional licences have been made available following the two-year extension of the existing PPM system contract.
Outstanding actions to close the recommendation	• The DaTS Project Managers have not yet transitioned across to the Strategy & Change team due to staffing pressures within the management team. Resource planning activities continue within the Strategy & Change team spanning all of the projects and programmes in the portfolio • Embed the Resource management approach as business as usual across all projects and programmes, supported by appropriate change management activity.
BDO's Comments	Per management response action in progress

	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.**					
Rec No. 5.1	**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 Strategy & Change**	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.	31 March 2027	n/a	Grade 2	90%	GREEN
Progress to date (update provided 21/08/26)	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. The updated Portfolio Governance paper was presented to the January CPPG meeting. Following feedback, a revised version will be submitted to SLT in June. The paper proposes a streamlined governance model, with projects reporting to a Portfolio Board, and a rationalisation of the programme management structures that have developed over time with the aim of reducing unnecessary bureaucracy. The Design and Assurance Forum Terms of Reference review is now complete, and the scope of the group has been expanded to cover organisational design assurance. The Forum will now be co-chaired by the Head of Strategy & Change and the Head of DaTS.						
Outstanding actions to close the recommendation	A review of the overall change governance structure for the strategic portfolio is being undertaken in order to streamline the approach and reduce the amount of reporting and levels of decision making. A proposal to create a single change board, reducing the amount of programme boards is being developed and will be presented to stakeholders and at CPPG initially for feedback, before going to SLT for decision.						

BDO's Comments	Per management response action in progress

Rec No.			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
6.1	**RISK**	**There is a risk that if benefits management processes are used consistently across the organisation, benefits will not be well defined and managed. This could result in expected benefits not being achieved and the organisation not achieving its strategy.**					
	Lack of Compliance with Existing Benefits Management Process Documentation We recommend that all approved business change projects and programmes comply with the benefits toolkit as well as the benefits profile document. Management must ensure that formal benefits identification and realisation processes are implemented. Benefits, both qualitative and quantitative, should be set out in the business case and tracked throughout the project and programme lifecycle. Project and programme boards should ensure that there is formal and regular monitoring of benefits with regular reporting on their achievement to the CPPG and CPIG, as necessary.						
	Responsible Owner Agreed Response **Head of Strategy & Change**	Fully implement the agreed benefits management process and supporting toolkits for all major change to ensure the following elements are documented and agreed through governance: • **Benefits profiles** setting out how benefits will be achieved, capturing the who, what, how, when, and by what method for each benefit. • **SMART benefits KPIs**, with a baseline measure, target for improvement, and dates for realisation. • **RACI matrix** identifying who will be accountable and responsible for the benefits realisation (in BAU). • **A benefits realisation plan** with milestone dates and any associated tasks or activities required to realise the benefits. • **A management report** to aggregate benefits across all change activities	31 March 2027	n/a	Grade 3	90%	GREEN

Progress to date (update provided 21/08/26)	An action was issued to SROs following CPPG on 9 July 2026, requesting that project benefits are: • Clearly defined and aligned to, and contribute towards the delivery of, the strategic objectives set out in the SFRS Strategy 2025–2028. • Appropriate baseline measures are established for each benefit. • Benefits owners (accountable for realisation of the benefits) are identified and agreed. • Methods for measuring, tracking and reporting benefit realisation are documented. • Benefits plans are updated accordingly and maintained throughout the project lifecycle. • The benefits toolkit is provided to CPPG on a monthly basis to track progress. • The target completion date for all of the above actions is 30 September 2026.
Outstanding actions to close the recommendation	• Further develop management reporting for submission to SLT, summarising benefits realisation plans and levels of compliance with the benefits management approach across all projects and programmes. • Embed the Benefits Management Approach as business as usual across all projects and programmes, supported by appropriate change management activity.
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
		6	0	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	60%	GREEN
Progress to date (30/09/2026)	A SLT/SMB strategic risk workshop was delivered 15 July 26. A Board Strategy Day presentation was provided on 24th September and draft strategic risk information provided to SLT Strategy Day on 30th September 2026.						
Outstanding actions to close the recommendation	Draft Strategic risks presented to SLT on 20th September to be reviewed and any additional areas of risk identified and prepared within designed templates. Once agreed information will be returned to the SFRS Board for further discussion.						
BDO's Comments	Per management response action in progress						
	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 & Compliance**	Risk information will be clearly used as part of the strategic planning process, with work to be undertaken pre-summer to align with the budget process and draft 3-year delivery plan. Risk will also be considered at Strategic Away Days and as part of any review of the SFRS Strategy. Strategy.	31 August 2026	n/a	MEDIUM	100%	GREEN
Progress to date (01/05/2026)	A revised approach to developing the Three-Year Delivery Plan to improve integration, coherence, and alignment across the organisation has taken place during 2025/26. Full detail attached in 20260430 Three Year Delivery Plan 26 27 Board FINAL Cover Paper (See section 2). The process began in October 2025, with a Heads of Function Workshop aimed to establish a shared understanding of proposed corporate initiatives, note the risk of not carrying out the action, assess the resources required to deliver them, and agree their relative priority in the context of wider Service objectives. A further key objective was to identify financial investment requirements at an earlier stage so they could be reflected within the Medium-Term Financial Plan (MTFP), see output of Workshop Appendix A Three-Year Delivery Plan High Level Actions. Following the Workshops, a series of SLT budget workshops were held to review the implications of the Scottish Budget and Spending Review settlement and realign the 2026/27 budget to the funding available. Through this process, approximately £12.5 million of pressures and planned investment originally identified in the MTFP, some of which were reflected in Year 1 of the Three-Year Delivery Plan, were removed or deferred from the 2026/27 position. These decisions were taken on a risk-based prioritisation basis. These financial constraints have materially influenced development of the Three-Year Delivery Plan, impacting development timescales and necessitating a sharper focus on the actions that are critical to delivery in 2026/27. The integrated approach was presented to the Service's Strategic Planning and Change Committee to provide assurance of closer alignment in April 2026, see 20260416 Three-Year Delivery Plan 26 27 SPCC V2. A dedicated overall risk session is on the forward plan for a Board Strategic Away Day, with the specific date to be agreed.						
Outstanding actions to close the recommendation	It is proposed that this action is complete with the evidence showing closer alignment between risk, financial and strategic planning.						

	This approach of closer alignment will also be used when reviewing the SFRS Strategy 2025-28 and development of the next iteration when this work commences in 2027. Supporting Evidence has been forwarded by the responsible owner to BDO for review.
BDO's Comments	Action requires to remain open to allow for the output from the strategic away day and initial strategic risks from SLT to be captured.

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	1st 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	30 Nov 2026	MEDIUM	80%	GREEN
Progress to date (30/09/2026)	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.						
Outstanding actions to close the recommendation	Dashboard will be tested in October/November 2026 with Directorates prior to being used for reporting purposes to ARAC in March 2027.						
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	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Risk & Audit Manager/Head of Strategy & Change**	Develop a Service Risk Management training module for key staff, considering information provided through the Portfolio Office.	31 July 2026	31 March 2027	LOW	0%	AMBER
Progress to date (31/07/2026)	Due to resource/capacity work still to commence						
Outstanding actions to close the recommendation							
BDO's Comments	Per management response action in progress						

			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
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.						
	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%	AMBER
Progress to date (31/07/2026)		Due to resource/capacity work still to commence					
Outstanding actions to close the recommendation							
BDO's Comments		Per management response action in progress					

			Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
Rec No. 3.3*	**Risk Management Training** We recommend that agreed training arrangements for risk management should be documented within the risk management policy.						
	Responsible Owner Agreed Response **Risk & Audit Manager**	Update Risk Management Policy aligned to developed training module.	31 July 2026	31 March 2027	LOW	0%	AMBER
Progress to date (31/07/2026)		Will be updated once training module in place					
Outstanding actions to close the recommendation							
BDO's Comments		Per management response action in progress					

			Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	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.**					
Rec No. 4	**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 & Compliance**	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	31 Oct 2026	LOW	90%	AMBER
Progress to date (30/09/2026)		Assurance maps reviewed and new guidance drafted including methodology and assurance rating key Meetings with directors and committee chairs to agree updated assurance maps and progress been reported to ARAC					

Outstanding actions to close the recommendation		Technical issues relating to maps are being addressed in conjunction with the BI/Data Team. New maps and formal guidance to be presented at next available SLT meeting for final approval					
BDO's Comments		Per management response action in progress					
4.2*	Responsible Owner Agreed Response **Head of Governance & Compliance**	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 31 January 2026	1st Agreed Revised Date 31 Oct 2026	Priority LOW	% Complete 90%	Status AMBER
Progress to date (30/09/2026)		Assurance maps reviewed and new guidance drafted including methodology and assurance rating key Meetings with directors and committee chairs to agree updated assurance maps and progress been reported to ARAC					
Outstanding actions to close the recommendation		Technical issues relating to maps are being addressed in conjunction with the BI/Data Team. New maps and formal guidance to be presented at next available SLT meeting for final approval					
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.**					
	We recommend that management consider including the following areas into the Risk Management Policy: • Escalation triggers between risk registers to be formally defined for example, between Functional and Directorate level • Risk scores that prompt escalation or de-escalation • Risk categories that prompt escalation or de-escalation • Document relevant tools that could be used to identify risks, such as PESTLE and SWOT analysis, and list key risk prompts, which may include political factors		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Risk & Audit Manager**	Review risk management policy, with consideration of information outlined by BDO.	31 July 2026	31 March 2027	LOW	10%	AMBER
Progress to date (30/09/2026)		Review of policy still being progressed due to capacity challenges					
Outstanding actions to close the recommendation		Development of strategic risks is an enabler to updating the policy.					
BDO's Comments		Per management response action in progress					
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	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response	Develop and report on a Portfolio Risk Register, in line with wider Directorate reporting requirements.	31 March 2026	30 Sept 2026	LOW	40%	AMBER

	Risk & Audit Manager/Head of Strategy & Change						

Progress to date (30/09/2026)	Discussions held between Risk Manager & Head of Portfolio Office. CPPG Risk workshop held on 16th Feb 2026 to begin development of Portfolio Risk Register Work also being undertaken in relation to a Portfolio Risk Register following restructure of Support functions.
Outstanding actions to close the recommendation	Discussions being held within Governance, Strategy and change in relation to the identification of Portfolio risks for inclusion within the Directorate register.
BDO's Comments	Per management response action in progress

2025/26	Freedom of Information *Where a recommendation has multiple management actions, the recommendation will remain open until all parts are completed	Total No of Actions	% Complete Actions	Fully Implemented			Part/In Progress			Not Implemented		
				H	M	L	H	M	L	H	M	L
		7	0	0	0	0	1	4	2	0	0	0

Rec No. 1.1*	**RISK**	**There is a risk that low mandatory training rates for those in key positions in the FOI process could lead to requests being treated inappropriately or personal data being handled incorrectly. If the SPOC list is not kept up-to-date there is a risk that FOI/DP team members send requests to staff members who are no longer SPOCs. This is an inefficient use of time and increases the likelihood that the request is not responded to within the statutory timeframe.**					
	SPOC Mandatory Training Completion Rates and Guidance We recommend that the planned quarterly check to confirm the SPOC list should also include a check of the mandatory training statuses of those staff members on the list. We also recommend that where there are changes that guidance or bespoke training is provided to the SPOCs to ensure that they have the knowledge and skillsets to undertake the SPOC role.		Report Agreed Date	1st Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Info Gov will carry out the quarterly check of the SPOC list and their training statuses. Bespoke training will be developed and guidance provided to SPOCs and Heads of Function.	31 August 2026	30 Sept 2026	HIGH	75%	GREEN
Progress to date (09/09/2026)	First draft of SPOC guidance has been developed and reviewed and emailed to Heads of Functions and DACOs along with the current list of SPOCs. Based on the role of the SPOC, any comments or amendments to both the Guidance and the SPOCs appointed will be reviewed ahead of final version being issued. The continued review of the SPOC list and training status will continue to be carried out quarterly.						
Outstanding actions to close the recommendation	Training sessions for SPOCs will commence mid/late September following feedback from the draft guidance issued. Final guidance will be published on the iHub for ease of access and reviewed in line with SFRS policy.						
BDO's Comments	Per management response action in progress						

Rec No. 1.2*	**RISK**	**There is a risk that low mandatory training rates for those in key positions in the FOI process could lead to requests being treated inappropriately or personal data being handled incorrectly. If the SPOC list is not kept up-to-date there is a risk that FOI/DP team members send requests to staff members who are no longer SPOCs. This is an inefficient use of time and increases the likelihood that the request is not responded to within the statutory timeframe.**					
	SPOC Mandatory Training Completion Rates and Guidance We recommend that departments conduct an exercise identifying which individuals and roles are best positioned to act as SPOCs and that the output of this exercise is communicated to the FOI / DP Team.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Requirements for SPOCs will be provided to departments and a review of SPOCs carried out to ascertain individuals/teams.	31 August 2026	n/a	HIGH	100%	GREEN
Progress to date (09/09/2026)	First draft of SPOC guidance has been developed and reviewed and emailed to Heads of Functions and DACOs along with the current list of SPOCs. Based on the role of the SPOC, any comments or amendments to both the Guidance and the SPOCs appointed will be reviewed ahead of final version being issued. Review of SPOC list was completed and will continue to be reviewed quarterly.						
Outstanding actions to close the recommendation	Supporting evidence to be forwarded by responsible owner for BDO to review.						
BDO's Comments	Delaying closing out action to assess the rollout and effectiveness of guidance and training uptake.						

Rec No. 2	**RISK**	**There is a risk that poor understanding of the FOI process could lead to improper handling of information requests or information requests not being prioritised. This could lead to data protection breaches and reputational damage to the organisation.**					
	Organisational Mandatory Training Rates We recommend that the Service take appropriate steps to increase the completion rates of information governance training, for example management could consider: • Running mandatory in person sessions and tracking non-completion • Increasing the frequency and audience of follow-ups and reminders of non-completion • Reporting completion rates within management update reports and to senior management • Incorporating training completion within line manager objectives Where training rates continue to not meet expectations the Service should consider enforcing actions such as removing network access to user accounts or performance repercussions until training has been completed. Note that we have raised a similar action within the PPE internal audit report.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Information Governance will work with E-Systems Team to improve training packages to cover in depth knowledge and overview for different roles within the service. Incorporating training completion into line manager objectives will discuss with People Directorate. Information Security Officer will conduct an annual report to establish level of noncompliance. Completion rates will be reported to DIGG and ARAC regularly.	31 March 2027	n/a	MEDIUM	10%	GREEN
Progress to date (31/07/2026)		Review of current e-learning system content has commenced, and initial meeting arranged with E-Systems team.					
Outstanding actions to close the recommendation		Develop new content for learning modules to include more on FOI/EIR/DPA and some Records Management eg retention/destruction of records. Collaborate with E-Learning Team on developing new modules. Develop relevant statistical reports for Management. Identify testing group and undertake testing of new packages. New packages launched in Quarter 4 2026/27, so as not to interrupt existing Training for Operational Competence (TfOC) schedule where GDPR/Information Security e-learning package currently sits. Communications/Managers Brief to advise and promote changes to e- learning packages. Identify occasions where completion is not achieved and identify whether in person training sessions are required.					
BDO's Comments		Per management response action in progress					
Rec No. 3.2*	**RISK**	**There is a risk that informational bottlenecks and departmental underperformance are not detected. This could lead to FOI / DP performance below the statutory target which may result in the intervention not being lifted by OSIC.**					
	FOI Response Times We recommend that management review whether Fleet and Control maintain records of requests for Dashcam footage and Call Recordings respectively. Should this be the case, information governance could reconcile these records against the SharePoint on a periodic basis to confirm Information Governance records are complete and that these requests have been reported accurately		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager/Head's of Asset Management & Operations**	Current process will be reviewed and reconciliations carried out to make more efficient and provide more accurate data.	31 March 2027	n/a	MEDIUM	15%	GREEN
Progress to date (31/07/2026)		Meetings held with both Fleet and Operations Control to discuss current process and review relevant policy/procedures. Both areas have agreed to review documentation and ways to improve process.					

Outstanding actions to close the recommendation	Relevant policies and procedures to be updated to reflect discussions and more streamlined process put in place to ensure all records are up to date and accurate. Develop training and guidance for all relevant personnel involved in processes. Relevant documentation uploaded to iHub and communicated to staff.						
BDO's Comments	Per management response action in progress						
Rec No. 4	**RISK**	**There is a risk that important data that can improve the understanding of governance groups and management is not provided, increasing the likelihood that departmental underperformance is not detected. This could reduce the speed with which issues with the process are identified and addressed preventing timeous correction.**					
	Enhancements In Internal Reporting We recommend that the Information Governance team fully leverage the SharePoint capabilities to track and report on important metrics, such as; average response rate per response type, the response rate for requests for review, response rate for SPOCs, and any other metrics that are found useful through further use of the new system. These improvements will enhance the internal reporting to Governance Groups and the Board.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager/ Information Governance Team Leader**	Information Governance will continue working with the SFRS BI Team to improve the range of data provided and create relevant guidance to support this.	31 March 2027	n/a	MEDIUM	15%	GREEN
Progress to date (31/07/2026)	Information Governance are combining the work for Recommendation 4 and 5 together as they are both intrinsically linked and involve the same staff. Currently reviewing Information Governance statistical requirements for reporting to OSIC and existing KPIs in Performance Management Framework.						
Outstanding actions to close the recommendation	Arrange meeting with Business Intelligence Team to discuss some issues between current tracker and dashboard, also to discuss other relevant data which can be added to enhance reporting. Continue to develop guidance for FOI/DP Team to ensure understanding of dashboard and how to identify errors. Ensure Team are aware of how to update OSIC statistics submission quarterly (on time) in the event of IG Manager or Team Lead not being available. Develop Guidance accordingly.						
BDO's Comments	Per management response action in progress						
Rec No. 5	**RISK**	**There is a risk that without a detailed process for staff members to follow when cleansing the data for reporting, the SFRS's will inaccurately report on performance regarding FOI, EIR, and SARs. Reporting overperformance may lead to existing issues not being addressed or managed whilst underperformance could result in the intervention not being lifted.**					
	Reporting Methodology and Treatment of Exceptions We recommend that management should create a procedure document outlining the process for reconciling the SharePoint Dashboard to the case tracking system.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Information Governance will work with the BI Team to develop a procedure to describe the process for reconciling the dashboard and tracker.	31 March 2027	n/a	MEDIUM	15%	GREEN
Progress to date (31/07/2026)	Please see Recommendation 4.						
Outstanding actions to close the recommendation							

BDO's Comments		Per management response action in progress					
Rec No. 6	**RISK**	**There is a risk that without regular reviews, policy and procedure documents become outdated and inaccurate. This could lead to colleagues incorrectly handling requests for information leading to reputational damage and regulatory issues.**					
	Review Of Documentation We recommend that management continue to enhance the approach to ensuring that policies and procedures remain up to date and accurate. This will include fully utilising the new intranet (iHub) functionality. For example, through the development and rollout of workflows to automate the processes for communicating due dates and overdue documents to policy and procedure owners. Note that we have raised an action within the PPE audit report which outlines expected areas to consider for maintaining up to date policies and procedures.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Information Governance are currently working with Digital and Technology Services (DaTS) to complete the Document Library, build new workflows, provide training and guidance on the new process.	31 March 2027	n/a	LOW	40%	GREEN
Progress to date (31/07/2026)		Fortnightly meetings arranged to review action log and have any relevant discussions or testing (Action Log available if required). Ongoing requirements sent to DaTS in July for action.					
Outstanding actions to close the recommendation		Updates to metadata to reflect service changes and revised process. Create new workflows within Nintex. Develop wording for Nintex reminder emails. Create Sharepoint Groups for relevant authors/reviewers/approvers. Amend Sharepoint permissions to avoid individuals saving over iHub templates. Ongoing Testing and amendments to staff guidance. Refresher training sessions to staff who will be required to use Document Library behind iHub.					
BDO's Comments		Per management response action in progress					
Rec No. 7	**RISK**	**There is a risk that a high level of dependency on the Information Governance Manager could lead to operational inefficiencies and non-compliancy with statutory obligations for reporting. Further lapses in external reporting could undermine the service's duty to monitor and provide information regarding the processing of requests for information.**					
	DEPENDENCY ON INFORMATION GOVERNANCE MANAGER We recommend that management continue to share responsibility of statutory reviews and external reporting between the Information Governance Manager and the Information Governance Team Leader. Where possible training and CPD opportunities should be offered to enhance succession planning within the function.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Information Governance Manager**	Information Governance Manager and Team Leader will identify CPD opportunities for management approval to maintain/improve knowledge.	31 March 2027	n/a	LOW	50%	GREEN
Progress to date (09/09/2026)		Information Governance Manager currently reviewing opportunities to enhance knowledge and continue to keep abreast of legislation changes etc including Data Protection in Scotland Conference in September. Information Governance Team Lead has recently completed Introduction to Scottish Freedom of Information course. Information Governance Team Lead started BCS Practitioner Certificate in Data Protection in August 2026.					
Outstanding actions to close the recommendation		Both will be attending the Annual Data Protection Practitioners' Conference on 13 October 2026 along with the FOI/DP Officers and Admin Support, and the newly appointed Information Security Officer.					
BDO's Comments		Per management response action in progress					

2025/26	Estates Management *Where a recommendation has multiple management actions, the recommendation will remain open until all parts are completed **The original Management response/completion dates are contained within this appendix. Any new revised management responses/dates are received to date are highlighted in RED**	Total No of Actions	% Complete Actions	Fully Implemented			Part/In Progress			Not Implemented		
				H	M	L	H	M	L	H	M	L
		5	20%	0	0	1	0	3	1	0	0	0

Rec No. 1.1	RISK	There is a risk that the SFRS may face challenges in delivering the SAMP objectives or that the SAMPs are no longer fit for purpose due to the financial position of the organisation. This is evidence in the budgets available being unable to fund minor works programmes and other planned initiatives.					
	Strategic Asset Management Planning and Estate Strategy We recommend that SFRS should ensure all actions from the asset management plans are reviewed and, where relevant, carried forward into future organisation plans and the current governance structure for oversight of completion, with clear justification for any exclusions. This will help maintain continuity and build on past efforts to improve asset management. As part of the review management should take the opportunity to ensure that actions and objectives are SMART and aligned with the current organisation strategic aims.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	An annual Asset Management update will be produced, reflecting progress on actions identified in all SAMPS and this will be presented to SMB at end of financial year.	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 1.2	RISK	There is a risk that the SFRS may face challenges in delivering the SAMP objectives or that the SAMPs are no longer fit for purpose due to the financial position of the organisation. This is evidence in the budgets available being unable to fund minor works programmes and other planned initiatives.					
	We recommend that SFRS should consider developing an estate masterplan to support long-term planning, investment prioritisation, and effective utilisation of property assets. This should align with the Strategic Asset Management Plan and provide a clear roadmap for managing the estate in line with organisational objectives and future service requirements.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Heads of Asset Management/ Operations/Training**	Asset Management (Property) will draft an Estates Masterplan to be reviewed by stakeholders. Priorities to be determined and agreed by relevant stakeholders. This will take account of emerging evidence, including planned external scrutiny of the service capital backlog by HMFSI and Audit Scotland, to ensure the estate strategy reflects condition, risk, and affordability considerations	31 March 2028	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							

BDO's Comments		Not due for implementation					
Rec No. 2.1	**RISK**	**There is a risk that delays, missing approvals, and incomplete system records may reduce transparency, weaken audit trails, and lead to inappropriate or delayed payments, as well as reduced assurance over whether works are completed and quality checked. There is also a risk that where no explanation for delays is recorded in the system, issues may go unchallenged, limiting accountability and the ability to effectively monitor contractor performance.**					
	Assessment Of Reactive Repairs: Timeliness, Quality Assurance, And Documentation Gaps We recommend that SFRS should strengthen controls over recording and approving reactive repairs by ensuring that material delays, approvals, extensions, and changes (including transfers to other orders) are clearly documented in Civica.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Controls will be introduced in relation to recording and approving reactive repairs as far as reasonable with current staffing resources	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 2.2	**RISK**	**There is a risk that delays, missing approvals, and incomplete system records may reduce transparency, weaken audit trails, and lead to inappropriate or delayed payments, as well as reduced assurance over whether works are completed and quality checked. There is also a risk that where no explanation for delays is recorded in the system, issues may go unchallenged, limiting accountability and the ability to effectively monitor contractor performance.**					
	Assessment Of Reactive Repairs: Timeliness, Quality Assurance, And Documentation Gaps We recommend that SFRS consider taking a risk-based approach for evidencing completion of reactive repair works with defined criteria for when and how quality checks are undertaken that accommodates the logistical challenges. For example, priority 1 repairs could require evidence to be taken by the contractor, maintained within Civica and verified as satisfactory by station staff. We recognise that property officers cannot feasibly verify all works carried out within the estate.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Controls will be introduced to evidence completion of works as far as reasonable with current staffing resources but with limitations of geography. It should be noted that an email is sent to every person who raises a property help call through the portal advising that their issue has now been addressed by contractor and to contact Property Team if there is still an issue.	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 3.1	**RISK**	**There is a risk that SFRS may face increased safety hazards and potential accidents due to incomplete SRAs and a high volume of unresolved actions across its premises. This could lead to non-compliance with legislation and inadequate integration of identified risks into asset management systems, compromising the overall safety and operational standards of the estate.**					

	Gaps In Premises Compliance Assurance and Action Delivery Across The Estate We recommend that SFRS should develop a targeted plan to address ongoing non-compliance with Health and Safety Executive Approved Code of Practice (HSE ACOP L24) and accessibility requirements, particularly in remote and rural locations. This could include moving from interim to permanent welfare and accessibility solutions, with clear timelines/target dates and prioritisation based on risk. We recognise that funding is a critical driver of the delivery of these actions.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Detailed action plan will be prepared for compliance with ACOP	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 3.2	**RISK**	**There is a risk that SFRS may face increased safety hazards and potential accidents due to incomplete SRAs and a high volume of unresolved actions across its premises. This could lead to non-compliance with legislation and inadequate integration of identified risks into asset management systems, compromising the overall safety and operational standards of the estate.**					
	Gaps In Premises Compliance Assurance And Action Delivery Across The Estate We recommend that SFRS should enhance system integration by ensuring that risks identified through Civica Health and Safety questionnaires and SRAs are effectively translated into tracked works within Asset Management systems, facilitating the formal progression, monitoring, and closure through asset delivery mechanisms.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Projects identified by GRAs will be prioritised by Asset Management through the Risk Based Capital Investment Plan, subject to limitations of funding and potential property reconfigurations.	31 March 2028 New date 31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 4.1	**RISK**	**Without consistent and detailed reporting, including formal compliance reports and comprehensive action tracking, there is a risk that management lacks awareness of the estate's compliance status with statutory legislative requirements. This may result in statutory obligations not being effectively monitored, evidenced, or addressed in a timely manner, leading to prolonged unresolved issues, weakened accountability, and potential regulatory non-compliance.**					
	Enhancing Consistency and Content in Performance Reporting and Action Tracking We recommend that as part of the enhancements in performance management within the organisation that management consider developing formal, standardised estates and H&S compliance reports that quantify compliance with statutory legislative requirements and reactive repair performance. Reports should include clear metrics such as compliance		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	percentages, risk ratings, overdue actions, and trends over time, and be consistently recorded through documented meeting minutes or actions where applicable.						
	Responsible Owner Agreed Response **Head of Asset Management**	Property will report on the annual 100% completion of ppm scheduled inspections at financial year end. This will reflect the completion of all statutory compliance checks across the property estate which ensures building user safety.	30 April 2027	n/a	LOW	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments	Not due for implementation						

	RISK	**If the current performance issues and service failures are not addressed through a formal, documented escalation and performance recovery mechanism, there is a risk that underperformance may continue without adequate management oversight.**					
Rec No. 5	**Contractor Performance Management and Escalation Framework** We recommend that SFRS should review the contract performance targets to ensure that they are realistic while remaining appropriate to ensure effective performance. This will enhance the ability to identify poor contractor Performance. SFRS should also ensure that contractor performance issues are clearly distinguished from funding or backlog pressures to improve transparency. This will support clearer accountability, more effective performance management, and better oversight by Senior Management.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	We will review contract performance targets as part of the preparations for the future tender of the Hard FM contract. Funding constraints do not impact on contractor performance. This merely limits the number of orders and extents of instructions issued by SFRS Monthly and quarterly contractor management meetings are held with Asset Performance Manager and RFM to monitor and address any issues with delayed completion of orders. We will review contract performance targets as part of a strategic review meeting with RFM. Funding constraints do not impact on contractor performance. This merely limits the number of orders and extents of instructions issued by SFRS	31/03/2029 31/03/2027	n/a	LOW	95%	GREEN
Progress to date (10/09/2026)	Performance issues are being discussed & scrutinised at contractor quarterly meetings If any KPI's require to be changed, a further review to be taken at next quarterly meeting						
Outstanding actions to close the recommendation	Meeting with conductor due in November regarding the KPI's.						
BDO's Comments	It was identified in the audit that there was clear reporting and good contractor management but just need that confirmation on whether the KPIs get changed or not.						

2025/26	**Personal Protective Equipment** *Where a recommendation has multiple management actions, the recommendation will remain open until all parts are completed **The original Management response/completion dates are contained within this appendix. Any new revised management responses/dates are received to date are highlighted in RED**	**Total No of Actions**	**% Complete Actions**	**Fully Implemented**			**Part/In Progress**			**Not Implemented**		
				H	**M**	**L**	**H**	**M**	**L**	**H**	**M**	**L**
		10	0	0	0	0	1	6	3	0	0	0

Rec No. 1.2*	**RISK**	**There is a risk that the service may not effectively maintain issued PPE, leading to poor or contaminated equipment.**					
	PPE Maintenance (Logbooks) We recommend that management investigate whether a software solution could be implemented to enhance the PPE logbook process, moving the process from a physical logbook to a digital solution. If possible, a digital solution should be integrated or allow report uploads from TechOne to ensure that the information reconciles between the systems. A software solution would allow effective spot checking of logbook completion and reviews and provide audit trails to verify whether completion of logbooks and reviews are being done in a timely manner.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	A feasibility study will be undertaken to evaluate functionality, integration capabilities, cost, resource requirements, implementation considerations, Upon completion, a report outlining the findings, options assessment, and recommendations will be provided to the Senior Leadership Team (SLT) for consideration and decision-making regarding the preferred approach and any subsequent implementation activities.	31 March 2027	n/a	**HIGH**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments	Not due for implementation						

Rec No. 2.1*	**RISK**	**There is a risk that the service does not effectively maintain issued PPE leading to poor or contaminated equipment.**					
	Laundry & PPE Maintenance Checks We recommend that management investigate the feasibility of implementing an electronic solution for the completion of laundry and health check forms. Ideally this would be linked to the information within TechOne to automate areas of the submission and only allow allocated officer PPE to be included within the requests.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	The feasibility study will be undertaken to evaluate functionality, integration capabilities, cost, resource requirements, implementation considerations, Upon completion, a report outlining the findings, options assessment, and recommendations will be provided to the Senior Leadership Team (SLT) for consideration and decision-making regarding the preferred approach and any subsequent implementation activities.	31 March 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments	Not due for implementation						

Rec No.	**RISK**	**There is a risk that the service does not effectively maintain issued PPE leading to poor or contaminated equipment.**

			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
2.2*	**Laundry & PPE Maintenance Checks** To enhance the manager oversight of PPE within their stations we recommend that management assess whether controlled access to the MSA Bristol portal and TechOne could be provided to managers to allow them to reconcile logbooks, the kit teams have and the supporting system information. This would enhance the ability to ensure that there is an accurate record of PPE assigned to personnel across the different platforms which aligns with the PPE in use and logbooks.						
	Responsible Owner Agreed Response **Head of Asset Management**	We will review the current access arrangements for the MSA Bristol portal and the new finance system to determine the feasibility, security requirements, and licence implications associated with extending access to station managers. As part of this review, we will assess the training needs required to ensure that managers can effectively utilise the systems to validate PPE allocations and maintain accurate records. Subject to the outcome of this assessment, management will implement an approach that strengthens local oversight, improves the accuracy of PPE tracking across platforms, and supports compliance with asset governance expectations. A proposed implementation timeline and supporting guidance will be developed and communicated following the completion of the review.	31 March 2028	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	RISK	**There is a risk that the service does not effectively maintain issued PPE leading to poor or contaminated equipment.**					
Rec No. 2.3.1*	**Laundry & PPE Maintenance Checks** We recommend that as planned continued effort is made to raise awareness of the laundry and health check processes to be followed, including through the development videos and short guides to supplement the procedures in place. Where there are instances of non-compliance increased support and guidance should be offered to ensure any issues are addressed.						
	Responsible Owner Agreed Response **Head of Operations**	We will reinforce expectations through ongoing communication, safety briefings and through the Safety, Standards and Performance improvement programme. In instances where non-compliance is identified, managers will provide targeted support, coaching, and refresher training to ensure staff fully understand the required standards and are confident in carrying them out. Compliance will continue to be monitored through our Station Audit processes, and any issues will be addressed promptly to maintain safe and consistent practice.	31 March 2027	n/a	**MEDIUM**	90%	GREEN
Progress to date (20.08.2026)		PPE maintenance and associated checks are embedded within the Station Audit process, providing an established mechanism for monitoring compliance and identifying areas requiring further action or support. Monthly PPE checks are also incorporated within the Quarterly Planner and 7-week workbooks, ensuring that PPE condition, maintenance requirements and associated processes are routinely reviewed at station level. The recent Service Delivery Alert issued on 10 August 2026 regarding the wearing of SFRS-issued PPE further reinforced expectations, including the requirement for Supervisory Managers to undertake a full and comprehensive audit of personally issued and station-held reserve/pool PPE and to address any deficiencies or instances of non-compliance identified.					

Outstanding actions to close the recommendation	A request has been sent from Operations to the Safety Standards & Performance team, with an ask that PPE is captured within any proposed Terms of Reference for Internal Partners (formerly known as SPOC's)
BDO's Comments	Not due for implementation

Rec No. 2.3.2*	**RISK**	**There is a risk that the service does not effectively maintain issued PPE leading to poor or contaminated equipment.**					
	Laundry & PPE Maintenance Checks We recommend that as planned continued effort is made to raise awareness of the laundry and health check processes to be followed, including through the development videos and short guides to supplement the procedures in place. Where there are instances of non-compliance increased support and guidance should be offered to ensure any issues are addressed.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Management acknowledges the recommendation and agrees with the need to continue strengthening awareness of the laundry and health check processes by building compliance checks into digit forms of communication.	31 March 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 3	**RISK**	**There is an opportunity to enhance the resource and effectiveness of the station audit process to provide management, the Strategic Leadership Team and the Board with assurance and insight on key procedure compliance throughout the Service.**					
	Station Audits We recommend that management consider taking the following steps to enhance and resource the station audit process: • Conduct audits with either less or no notice to effectively monitor station compliance with procedures. • Implement a solution that allows effective central tracking of station audit completion, agreed actions, remediation steps taken with supporting evidence for implementation of actions, and performance reporting on both the completion of reviews and themes across the service. For example, this could include an assessment on whether there is systemic non-compliance with the PPE logbook process (see Finding 1) through review of previously completed station audit reports. • Consider implementing a follow up process for findings and recommendations. We recognise that due to resource constraints this may need to be proportionate, therefore the service could in line with its risk appetite consider focussing on medium to high-risk actions. • Enhance the process to require assessors to confirm whether all steps were completed and provide supporting evidence, for example photos and information on checks completed. • There is an opportunity for a performance report across the service to be developed and reported through the Governance chain as part of a second line of defence within the organisation's new assurance reporting/mapping framework.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **Head of Safety & Assurance**	HSWA will review its arrangements for audit and assurance to ensure consideration of the steps detailed in this report. The introduction of the new electronic Safety and Assurance Management System will enable more effective management, recording and reporting of audit outcomes and communication of outcomes and subsequent learning.	31 March 2027	n/a	**MEDIUM**	25%	GREEN
Progress to date (29.07.2026)	The revised Assurance Audits Management Arrangement includes planned and no-notice audits. While Station Commanders are informed to support planning, on-duty watches do not require prior notification. Local Senior Officers may also undertake no-notice audits, and auditor independence has been strengthened through the removal of direct line management relationships. A revised assurance framework and central Microsoft Forms process have been implemented to record audit outcomes consistently. Operational Assurance monitors findings, improvement plans, emerging risks and notable practice. Improvement Plans are mandatory for audit findings, safety-critical issues require immediate action, and Interim Audits provide assurance that corrective actions have been completed. Future eSAMS development will further enhance tracking and reporting A formal Improvement Plan process requires actions to be assigned, monitored and completed following audit findings. Interim Audits may be undertaken where additional assurance is required, with outcomes reported through the annual OA02C Summary Report. The OA02 Audit Report includes standardised assessment criteria, scoring and commentary requirements. Auditors must assess all applicable areas and record supporting evidence. Findings are documented and managed through Improvement Plans, with oversight provided by Operational Assurance. Operational Assurance monitors audit outcomes, trends, risks and good practice across the Service. Grade 1 findings are reported through SAIG arrangements, while annual OA02C Summary Reports capture improvement themes, good practice and action outcomes, supporting organisational assurance and governance reporting.					
Outstanding actions to close the recommendation	Continue to monitor the effectiveness of the revised audit arrangements through the first audit cycle. Complete implementation of eSAMS functionality to further support audit recording, monitoring and reporting. Continue to monitor the effectiveness of Improvement Plans and Interim Audits through the first audit cycle. Further develop evidence capture and storage arrangements through eSAMS. Complete the first full audit cycle and utilise the information gathered through audits, SAIGs and OA02C reports to support Service-wide reporting and trend analysis.						
BDO's Comments	Per management response action in progress						

Rec No. 4	**RISK**	**There is a risk that the service may not effectively maintain issued PPE, leading to poor or contaminated equipment.**					
		Fire Contaminants Procedure We recommend that management assess whether the incident reports or supporting systems have the capability to add identifiers or confirmations from Incident Commanders that fire contaminant procedure requirements have been followed, for example in relation to decontamination plans, risk assessments and set up of decontamination zones.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Operations**	To strengthen assurance in this area, we will review our Operational Assurance process and Incident Command doctrine to determine whether additional fields, identifiers, or confirmation steps can be incorporated to further capture verification from Incident Commanders. Where changes are required, we will implement them alongside updated guidance to ensure consistent use across all operational teams. If system changes are not possible within existing platforms, we will explore alternative mechanisms—such as procedural checklists or mandatory attachments—to evidence that contaminant control requirements have been met.	31 December 2026	n/a	**MEDIUM**	100%	GREEN
Progress to date (20.08.2026)	The Electronic Safety & Assurance Management System (ESAMS), which will replace the Operational Assurance Reporting & Recording System (OARRS), has been confirmed as having the capability to incorporate the recording and/or confirmation of compliance with fire contaminant procedures. A proposed inclusion within ESAMS will be developed and presented to the relevant Subgroup for consideration and approval.						
Outstanding actions to close the recommendation	Supporting evidence to be forwarded by the responsible owner.						

BDO's Comments		Per management response action in progress					
Rec No. 5	**RISK**	**If Service personnel are not fully trained in the fire contaminants procedure, the risk of contamination and ineffective maintenance of PPE increases, potentially risking the health and wellbeing of those responding to incidents.**					
	Contaminants Training We recommend that the Service take appropriate steps to increase the completion rates of fire contaminants training, for example management could consider: • Setting deadlines for the training completion • Running mandatory in person sessions and tracking non-completion • Increasing the frequency and audience of follow-ups and reminders of non-completion • Reporting completion rates within management update reports and to senior management Where training rates continue to not meet expectations the Service should consider enforcing actions such as removing network access to user accounts or performance repercussions until training has been completed.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Operations**	The Service will implement a structured approach to strengthen oversight and increase accountability for training completion. Actions will include: • Establishing clear deadlines for mandatory completion and communicating these to all relevant staff and captured within the training schedules. • Introducing scheduled in-person training sessions for those unable to complete the online modules and maintaining attendance records. • Monitoring processes through Operational Assurance and reporting of compliance levels within management updates and to senior leadership.	31 March 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date (20.08.2026)		Inter directorate work to implement a structured approach will progress. In the meantime, the completion rates of the LCMS module being monitored. (latest completion rate was 92% – as at 17.08.2026)					
Outstanding actions to close the recommendation		Inter directorate work to implement a structured approach will progress.					
BDO's Comments		Per management response action in progress					
Rec No. 6	**RISK**	**There is a risk that PPE is not returned by leavers resulting in financial consequences to the service in replacing the equipment.**					
	Leavers Process We recommend that management consider enhancing the processes in place to ensure that leavers equipment is returned in line with the procedures in place. We have noted options below which we have seen in other organisations: • Make PPE return a mandatory step in the standard leaver's procedure. Require sign-off from the line manager or a designated authority confirming that all allocated equipment, including PPE, has been returned and maintain evidence of the completed documentation. • Use an automated solution within a people management system to alert key departments when employees are flagged as leaving, reminding administrators to ensure the PPE is returned. • Stipulate in employment contracts or staff handbooks that failure to return equipment can result in deductions from final pay or other administrative procedures.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	• Require managers or supervisors to confirm the condition and quantity of the returned PPE. Their involvement adds an extra layer of accountability and helps identify missing or damaged items sooner. Non-completion of the process could be considered in performance reviews for managers. • Allow leavers to pay a sum to retain PPE, for example helmets.						
6.1*	Responsible Owner Agreed Response **Head of People**	The Exit Interview Policy is due for review in 2027/28 and we will ensure a robust review which reinforces the need to return PPE, including review of the associated leavers form.	30 Sept 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
6.2*	Responsible Owner Agreed Response **Head of People**	We will review the staff handbook wording to ensure expectations on equipment return are clearly stated and consider appropriate measures for non-returned items. Additionally, we will reinforce the existing formal manager sign-off process.	31 March 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
6.3*	Responsible Owner Agreed Response **Head of Asset Management**	ARCs will undertake a process of confirmation of condition and quantity of returned PPE, can be integrated into performance management expectations.	31 March 2027	n/a	**MEDIUM**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

6.4*	Responsible Owner Agreed Response **Head of Finance & Procurement**	Automated prompts will be linked to the procurement/implementation of the Corporate Business Systems project.	31 December 2027	n/a	**MEDIUM**	5%	GREEN
Progress to date (17.08.2026)	This is being considered as part of the scope and requirements within the Procurement of a new Finance / HR Payroll system under the CBS project. Procurement activities are currently underway						
Outstanding actions to close the recommendation	Establish a preferred supplier, determine if requirements can be delivered.						
BDO's Comments	Per management response action in progress						

Rec No. 7	**RISK**	**There is a risk that PPE is stolen or lost and not communicated in a timely manner to allow effective action to be taken to locate and solve the problem.**					
	Lost or Stolen PPE Process We recommend that management consider the following steps to enhance the timely completion and submission of the lost or stolen PPE forms: • Conduct periodic awareness raising of the processes in place. This could include, training as part of the induction process, periodic communications on the procedures, and targeted communications to non-compliant departments. • As noted in previous findings there is a need to enhance the completion and review of the PPE logbooks, in doing so this would increase the likelihood of lost or stolen PPE being identified in a timelier manner. • Introduce repercussions for consistent non-compliance with procedures		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Operations**	We will strengthen staff awareness of procedures through periodic communications, induction updates, and targeted reminders for areas with lower compliance. Through the Safety, Standards and Performance improvement programme, we will improve the accuracy and oversight of PPE logbooks by reinforcing the importance of their completion in line with existing SFRS policy and reinforcing supervisory checks in line with SFRS policy. Additionally, management will ensure a proportionate approach to addressing repeated non-compliance to ensure expectations are clear and consequences are applied consistently in line with SFRS Professional Standards.	31 December 2026	n/a	**MEDIUM**	90%	GREEN
Progress to date (20.08.2026)	Ongoing communications have been issued to reinforce requirements relating to the management and recording of SFRS-issued PPE. Most recently, the Service Delivery Alert issued on 10 August 2026 included an Urgent Instruction requiring Supervisory Managers to undertake a full and comprehensive audit of personally issued PPE, associated PPE logbooks and station-held reserve/pool PPE, with any deficiencies, discrepancies or instances of non-compliance requiring appropriate remedial action. PPE and associated logbook checks are also embedded within the Station Audit process, with monthly checks incorporated within the Quarterly Planner and 7-week workbooks. These established checks support the routine identification of discrepancies, including potentially lost or unaccounted-for PPE, and provide supervisory oversight of compliance with the required processes.						
Outstanding actions to close the recommendation	A request has been sent from Operations to the Safety Standards & Performance team, with an ask that PPE is captured within any proposed Terms of Reference for Internal Partners (formerly known as SPOC's)						
BDO's Comments	Per management response action in progress						

Rec No. 8	**RISK**	**There is a risk that staff are not provided with suitable information to make informed decisions, for example in relation to enhancing controls and processes in place, as SFRS may not have adequate reporting regarding PPE**					
	PPE Performance Reporting We recommend that management assess whether there is a need for more detailed PPE performance reporting within the organisation governance chain. There is an opportunity to include information such as: • Disposal numbers and values • Lost or stolen numbers and values • Laundry volume • Number of items not returned by leavers • Number of faulty returned items to the supplier		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Asset management will assess performance management reporting and look to strengthen governance through formal reporting mechanisms.	31 March 2027	n/a	**LOW**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 9	**RISK**	**There is a risk that personnel feedback provided on PPE is not being suitably recorded and tracked through to remediation, resulting in end user satisfaction reducing and a failure to address PPE issues.**					
	End User Survey we recommend that management implement a process for centrally tracking, recording and acting on personnel feedback communicated within the organisation on PPE. Where the feedback is deemed severe enough the feedback should be communicated through the organisation's risk escalation process. Information should be gathered on a periodic basis, for example biennially, or once there is a launch of new equipment, change in contractor, or following a material change in the PPE in place.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Asset Management**	Assets will review the process of how user information is gathered and used and how it is utilised and how this links to organisational efforts to review end users information. This will be aligned to the new NFCC PPE Framework and as part of revision to SAMP Equipment	31 March 2028 New date 30 Sept 2027	n/a	**LOW**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 10.1*	**RISK**	**There is a risk that outdated or poorly managed policies and procedures can lead to non-compliance, operational inefficiencies, increased risk, reputational damage, and missed opportunities for organisational improvement.**					
	Polices & Procedures We recommend that management enhance the policy and procedure document control by ensuring that all policies and procedures have: • Standardise version control, including a unique ID, version number, owner, approver, last approved date and next review due date • Include a revision history table on each document capturing version, date, author, reviewer, summary of changes and approval reference • Set a risk-based review cycle, for example high risk annually, medium every two years, low every three years, and trigger out-of-cycle reviews for changes • Track review completion with a dashboard or central tracker showing completed, overdue and in-progress reviews, and report overdue items to management • Communicate Updates to staff with a short summary of changes and effective date, and update training where changes affect process or controls		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Operations**	We have a standardised document-control framework that ensures all policies and procedures include consistent version control, ownership, approval details and defined review dates. Templates are updated to include a mandatory revision-history table. Foul Weather PIT will be updated. Change from PITs (Periodic Inspection and Testing) to EICs (Equipment Information Cards) is ongoing. A risk-based review cycle will be adopted, with out-of-cycle reviews triggered by relevant changes, in line with Information Governance. A central tracker will be introduced to monitor review status and highlight overdue items for management oversight. We will also strengthen communication processes so staff receive clear summaries of updates and any required training is updated accordingly.		31 March 2027	n/a	**LOW**	100%	GREEN
Progress to date (20.08.2026)	The Document Conversion Project (Operational Document Library) is currently live and is being released on a phase approach. Final phase is due for completion by September 2027. Policies and Procedures (including GRA's) are tracked by Information Governance via meta-data, whereby alerts are sent to document owners when due for review. Documents are currently reviewed on a risk-based approach, to adopt any new risks identified through already established Governance routes such as OLG.						
Outstanding actions to close the recommendation	Supporting Evidence forwarded to BDO for review & Outcome						
BDO's Comments	Can see the guidance outlining the set format required, Require further evidence to show that some of the outdated PPE documents noted have been updated (if required)						

Rec No. 10.2*	**RISK**	**There is a risk that outdated or poorly managed policies and procedures can lead to non-compliance, operational inefficiencies, increased risk, reputational damage, and missed opportunities for organisational improvement.**					
	Polices & Procedures We recommend that management enhance the policy and procedure document control by ensuring that all policies and procedures have: • Standardise version control, including a unique ID, version number, owner, approver, last approved date and next review due date • Include a revision history table on each document capturing version, date, author, reviewer, summary of changes and approval reference		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	• Set a risk-based review cycle, for example high risk annually, medium every two years, low every three years, and trigger out-of-cycle reviews for changes • Track review completion with a dashboard or central tracker showing completed, overdue and in-progress reviews, and report overdue items to management • Communicate Updates to staff with a short summary of changes and effective date, and update training where changes affect process or controls						
	Responsible Owner Agreed Response **Head of People**	The Exit Interview Policy is due for review in 2027/28 and we will ensure a robust review which reinforces the need to return PPE, including review of the associated leavers form.	30 Sept 2027	n/a	**LOW**	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

2025/26	**BUDGET MANAGEMENT AND INVESTMENT PRIORITISATION** *Where a recommendation has multiple management actions, the recommendation will remain open until all parts are completed **The original Management response/completion dates are contained within this appendix.** **Any new revised management responses/dates are received to date are highlighted in RED**	**Total No of Actions**	**% Complete Actions**	**Fully Implemented**			**Part/In Progress**			**Not Implemented**		
				H	**M**	**L**	**H**	**M**	**L**	**H**	**M**	**L**
		6	0	0	0	0	0	3	3	0	0	0

Rec No. 1.1*	**RISK**	**There is a risk that investment prioritisation decisions are not being taken while considering the strategic priorities across the organisation and in a manner that delivers maximum impact.**					
	Investment Prioritisation We recommend that the investment prioritisation impact analysis framework is embedded to assist management decisions on capital and reform spend allocations. The framework should assign each project a weighted score against factors such as: • Deliverability • Financial benefits • Expected efficiency savings and operational improvements • Alignment to strategic priorities (with weighting on what is most important to the service) • Impact on service delivery • Staff wellbeing This will align with the five cs business change model utilised within the service and impact assessment template.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Strategy and Change**	The strategic questions contained in the new demand provide questions on the deliverability, financial benefits, efficiency savings and operational improvements and how the proposed initiative aligns with strategic priorities. A more detailed impact assessment helps to gauge the potential impact on service delivery and staff.	31 March 2027	n/a	MEDIUM	0%	GREEN

		Refresher training on the model will be provided for Project and Programme Managers, their teams, SROs, strategic boards and relevant governance groups to support consistent understanding and full adoption of the approach. Compliance will be monitored centrally and reported through CPPG.					
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 1.2*	**RISK**	**There is a risk that investment prioritisation decisions are not being taken while considering the strategic priorities across the organisation and in a manner that delivers maximum impact.**				
	Investment Prioritisation We recommend that the Investment Prioritisation Framework is updated to outline the process for prioritising approved projects for spend allocation following the initial project approvals. In addition, the framework should also document the governance and review process for allocating capital and reform spend as part of the annual budgeting process, this is to ensure that where spend is re-allocated it is done in a manner that focuses on the next best alternative case in alignment with the organisation's strategic priorities. To support the visibility of the framework in action management could document a ranking table for approved capital and reform opportunities, with a reserve list for those ranked and prioritised in the case of additional funding or reallocated funding. To support the ranking ongoing information will be required on progress, risks, opportunities, interdependencies, budget and resource.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Finance and Procurement**	As part of the business case process review a review of Investment Prioritisation will be carried out to ensure appropriate alignment with recommendations.	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 1.3*	**RISK**	**There is a risk that investment prioritisation decisions are not being taken while considering the strategic priorities across the organisation and in a manner that delivers maximum impact.**				
	Investment Prioritisation We recommend that management explore the feasibility of establishing fixed intervals throughout the year to systematically review and evaluate business cases, promoting a more cohesive approach to decision-making. We acknowledge, however, that urgent or time-sensitive cases may occasionally warrant exceptions. We recognise that have been plans to implement a quarterly review cycle for new demand and the existing portfolio.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	Responsible Owner Agreed Response **Head of Finance and Procurement**	We will review the business case process and include guidance where appropriate, including review intervals throughout the year.	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 2	**RISK**	**There is a risk that without accurate baselines, management may not detect deviations from expected outcomes in a timely manner, hindering informed decision-making, and projects/programmes do not deliver the intended benefits that were planned to contribute to strategic performance. In addition, an inability to track realised benefits may result in overlooked improvement areas or reallocation of resources. Finally, projects without clear, measurable outcomes may result in misdirected resources, as management cannot fully track or justify resource deployment across the portfolio.**				
	Business Case Information And Benefits We recommend that management enhance the information in relation to benefit realisation and impact analysis by: • Establishing clear baselines with quantifiable metrics and current analysis for each project and programme at the planning stage. • Align baseline details with strategic objectives to ensure consistent measurement of outcomes. • Track and document actual benefits against agreed baselines throughout the project lifecycle. • Assign clear accountability for benefits tracking to ensure responsibilities are well-defined. • Provide targeted training on building and managing benefit baselines, with clear guidelines and templates. It is important that this process is made as user friendly as possible to ensure engagement. • Reinforce the importance of benefit realisation through ongoing communication and performance measures linked to successful outcomes. • Share findings organisation-wide to drive continuous improvement and highlight good practices. These actions will help the organisation enhance its benefits framework by ensuring robust measurement, clear oversight, and continuous improvement in programme and project delivery. We note that elements of the above are in place and have been evidenced in recent business cases reviewed. However, work is required to continue to embed and in particular to be clearer on baseline benefit levels.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Strategy and Change**	The benefits management process has now been mandated by CPPG. Refresher training will be provided for Project and Programme Managers, their teams, SROs, strategic boards and relevant governance groups to support consistent understanding and full adoption of the approach. Compliance with the process will be monitored centrally and reported to CPPG. In fully implementing the agreed benefits management process and supporting toolkit each project will develop: • 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).	31 March 2027	n/a	MEDIUM	0%	GREEN

		• A benefits realisation plan with milestone dates and any associated tasks or activities required to realise the benefits. • A regular management report to aggregate benefits					
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 3	**RISK**	**There is a risk that staff knowledge on the financial processes is lost or that new starts do not have appropriate guidance to conduct the key financial processes including budgeting due to there being limited regular financial processes training or induction guides being in place.**					
		Training And Awareness Raising We recommend that refresher training is provided to staff with budgeting and change responsibilities to ensure that they have a full understanding of the expectations in relation to financial planning, budgetary control, investment prioritisation and change management. Training materials should include information on financial planning, budget management, investment governance and prioritisation, benefits definition. This should outline the roles and responsibilities of individual budget holders in relation to investment prioritisation, the processes to be followed, how to baselined benefits, conducting benefits analysis, and project management.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Finance and Procurement**	A review of the current business case process is underway and will ensure alignment of investment prioritisation, change management and financial planning and budgetary control. This will include clear guidance and training provision, which will be made available to all relevant personnel. The Business case process will include review intervals throughout the year	31 March 2027	n/a	MEDIUM	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					
Rec No. 4	**RISK**	**There is a risk that relying on static reports delays access to real-time financial insights and can hinder timely decision-making. In addition, manual tasks or extra steps are required to consolidate data from static reports, reducing staff efficiency. Without self-service and automated notifications for exceptions, finance staff must manually monitor, identify, and report discrepancies.**					
		Finance Reporting Capabilities and System Functionality We recommend that management conduct a review of existing finance systems to identify available or additional functionality (for example, dashboards, exception reporting, and self-service features). This could be done through: • Exploring required software modules or tools that can integrate into the current finance infrastructure. • Collaborate with DaTS and finance teams to define requirements and document the desired capabilities of finance dashboards and reports.	Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status

	• Configure alert mechanisms within the finance system to flag exceptions or threshold breaches (for example, significant variances in budget vs. actuals). • Automate reporting deliverables and reminders, minimising reliance on manual processes. We recognise that a business case has been approved to procure a finance solution that would have modern finance system functionality.						
	Responsible Owner Agreed Response **Head of Finance and Procurement**	The new Systems Project (CBS – Corporate Business Solutions) will evaluate these dimensions within the scope for the procurement of the new CBS and monitored through the project.	31 December 2026	n/a	LOW	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No. 5	**RISK**	**There is a risk that manual tasks increase administrative burden and lengthen the approval cycle. Without a standardised workflow, inconsistencies may occur in the review process, leading to incomplete or invalid approvals. Finally, without automated tracking and reminders, there is limited transparency on the current status of any form or business case.**					
	Efficiency Opportunity We recommend that management develop and implement an electronic workflow solution for new design forms and business cases, ideally within the finance system solution being investigated. Actions could include: • Process Mapping - Document and streamline current manual approval steps. • Technology Selection - Identify and deploy suitable workflow or business process management software. • Implementation & Training - Roll out the new workflows and provide training to all relevant stakeholders. • Ongoing Monitoring - Establish a mechanism to track workflow performance and address any issues in a timely manner.		Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
	Responsible Owner Agreed Response **Head of Finance and Procurement**	These recommendations will be addressed as part of the CBS project and the procurement scoping exercise	31 December 2026	n/a	LOW	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments		Not due for implementation					

Rec No.			Report Agreed Date	Agreed Revised Date	Priority	% Complete	Status
6	**RISK**	**Without a centralised location, staff may waste time searching for or recreating documents. In addition, key resources, templates, and best practices may not be uniformly followed, leading to inconsistent application of standards and processes.**					
	Document Availability We recommend that management establish a dedicated intranet page for the Portfolio Office within iHub, consolidating all relevant information, templates, and guidance. As part of this process, it is essential that the function adopt a business partnering approach to raise awareness levels and ensure compliance with the procedures in place, this can be done by: • Coordinating with the communications team to prioritise and expedite uploading and updating content within the hub. • Developing communications plans to ensure that the organisation are aware of the processes and templates to be followed. • Standardising templates and aligning them with best practices for greater consistency. • Engaging stakeholders (e.g., business change managers, centre of excellence managers) to ensure the site is regularly updated and remains an accessible repository. • Providing training and awareness sessions to staff and budget holders, highlighting the benefits and availability of these resources on the dedicated intranet page.						
	Responsible Owner Agreed Response **Head of Strategy and Change**	A dedicated page will be established to bring together all change-related documents, guidance, templates and supporting information in one accessible location. This will provide a single point of reference for programme and project teams, while also supporting wider awareness, learning and access for all SFRS colleagues.	31 March 2027	n/a	LOW	0%	GREEN
Progress to date							
Outstanding actions to close the recommendation							
BDO's Comments	Not due for implementation						

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/38-26

Agenda Item: 8.2

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**EXTERNAL SCRUTINY REPORTS AND RECOMMENDATIONS**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with an overview update of the current His Majesty's Fire Service Inspectorate (HMFSI) Inspection Action Plans.
2	**Background**
2.1	HMFSI inspects and reports on the 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: • Five are ongoing - **Mental Health & Wellbeing**, **West Service Delivery Area, Organisational Culture Volume 1, North Service Delivery Area and Operational Assurance**. • Two new Action Plans have been published by HMFSI and have entered into the development process – **Operational Training and Development in the SFRS** and **Planning and Preparedness of the SFRS for the Commonwealth Games 2026**.
3.3	Current updates for the live Action Plans include:
3.4 3.4.1	**Mental Health and Wellbeing Support in the Scottish Fire and Rescue Service**: The overall BRAG rating for this action plan is **amber,** and it is estimated at 80% complete with 15 of the 25 live actions having been completed to-date along with 5 actions which were determined cancelled at the initial stages of development of the Action Plan.

3.4.2	The remaining **ten** actions are in progress with all live actions having been marked as **green**.
3.4.3	These actions remain linked to the Mental Health and Wellbeing Group Action Plan with longer-term timescales. These will be tracked by the re-formed Mental Health and Wellbeing Group.
3.5 3.5.1	**West Service Delivery Area (WSDA)**: The overall BRAG rating for this action plan is **amber**, and it is estimated at 95% complete with 27 of 30 actions having been completed to-date.
3.5.2	The remaining three actions are in progress with one marked as red and two as amber.
3.6 3.6.1	**Organisational Culture Volume 1** The overall BRAG rating for this action plan is **green**, and it is estimated at 70% complete with 10 of 25 actions having been completed to-date.
3.6.2	The remaining fifteen actions are in progress with **four** marked as **amber** and **eleven** marked with a **green** BRAG status.
3.6.3	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.
3.7 3.7.1	**North Service Delivery Area (NSDA)** The overall BRAG rating for this action plan is **green**, and it is estimated at 80% complete with 32 of 43 actions having been completed to-date and 11 in progress.
3.7.2	The remaining eleven actions are in progress with **four** marked as **amber** and **seven** marked with a **green** BRAG status.
3.8 3.8.1	**Operational Assurance** The overall BRAG rating for this action plan is **green**, and it is estimated at 50% complete with one of eight actions having been completed to-date.
3.8.2	The remaining seven actions are in progress with all **seven** marked with a **green** BRAG status.
3.9 3.9.1	**Future Plans: Operational Training and Development in the SFRS** and **Planning and Preparedness of the SFRS for the Commonwealth Games 2026**. Both inspections were published on 24 June and have entered into the normal HMFSI development and reporting process. It is noted, however, that the Commonwealth Games Report did not include any recommendations. As such, no associated action plan is required.
4	**Recommendation**
4.1	The ARAC members are invited to: • 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 5.1.1	**Risk Appetite and Alignment to Risk Registers** Ongoing monitoring of HMFSI Action Plans through established governance arrangements ensures that any emerging risks are identified, assessed, and managed in line with organisational risk appetite.

5.2 5.2.1	**Financial** There are no direct financial implications associated with the update. Any future activity linked to HMFSI recommendations will be considered through standard planning and governance processes, including business case development where required.
5.3 5.3.1	**Environmental & Sustainability** There are no environmental implications associated with the recommendations of this report.
5.4 5.4.1	**Workforce** There are no direct workforce implications associated with the update. Workforce considerations linked to any ongoing or future activity will continue to be managed through relevant governance and planning processes.
5.5 5.5.1	**Health & Safety** There are no direct health and safety implications associated with the update. Health and safety considerations will continue to be monitored through business-as-usual arrangements and relevant action plan activity where applicable.
5.6 5.6.1	**Health & Wellbeing** There are no additional health and wellbeing implications arising from this report. Progress against relevant HMFSI recommendations will continue to be monitored and reported through established governance structures.
5.7 5.7.1	**Training** There are no direct training implications associated with the update. Any ongoing training requirements linked to HMFSI actions will be progressed through existing programmes and governance routes.
5.8 5.8.1	**Timing** HMFSI Action Plans will continue to be monitored and reported through regular governance cycles, ensuring ongoing oversight of progress, completion, and any further development activity.
5.9 5.9.1	**Performance** The update reflects progress against HMFSI recommendations, supported by evidence and subject to scrutiny. Ongoing performance monitoring will ensure continued visibility of improvement activity and alignment with organisational priorities.
5.10 5.10.1	**Communications & Engagement** There are no specific communications implications arising from this report. Communication and engagement activity relating to HMFSI actions will continue as part of ongoing improvement and governance processes.
5.11 5.11.1	**Legal** The Service continues to meet its statutory obligations in relation to HMFSI inspections and reporting, as set out in the Fire (Scotland) Act 2005.
5.12 5.12.1	**Information Governance** A Data Protection Impact Assessment (DPIA) is not required for this report as there is no sensitive information to consider.
5.13 5.13.1	**Equalities** An Equality and Human Rights Impact Assessment (EHRIA) is not required for this report. Directorate and LSO EHRIAs will capture these.

5.14 5.14.1	**Service Delivery** There are no direct service delivery implications associated with the update. Improvements arising from HMFSI recommendations will continue to support service delivery through ongoing activity and governance.
5.15 5.15.1	**Prevention** There are no prevention delivery implications associated with the update. Improvements arising from HMFSI recommendations will continue to support service delivery through ongoing activity and governance.

6	**Core Brief**	
6.1	Not applicable.	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Governance, Strategy and Change
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:	Louise Patrick, Strategic Planning and Partnerships Coordinator
Sponsored by:	Mark McAteer, Director of Governance, Strategy and Change
Presented by:	Mark McAteer, Director of Governance, Strategy and Change

Links to Strategy and Corporate Values

Our inspection process contributes to:

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

Governance Route for Report	Meeting Date	Report Classification/ Comments	Meeting Approvals/ Outcomes
Senior Management Board	*28/07/2026*	*For recommendation*	*Agreed recommendations and release to SDC & PC*
Service Delivery Committee (SDC)	*10/09/2026*	*For scrutiny* *(West SDA and Operational Assurance)*	*Scrutinised*
People Committee (PC)	*17/09/2026*	*For scrutiny* *(MHW and Organisational Culture Volume 1)*	*Scrutinised*
Audit and Risk Assurance Committee	*20/10/2026*	*For scrutiny*	

APPENDIX A

HMFSI INSPECTION OVERVIEW DASHBOARD

HMFSI Thematic & SDA Reports Progress Dashboard

Published	Title	Relevant Committee	Due Date	Revised Due Date	Total Actions	Last Updated	Next Update	Committee Update	Not Started	In Progress	Deferred	Complete	On Hold	Transferred	Cancelled	Moved to BAU	Void	% Complete	RAG
Dec-23	Mental Health and Wellbeing Support in SFRS	PC	Dec-25	Mar-27	30	Jul-26	Oct-26	Sep-26	0	10	0	15	0	0	5	0	0	80%	
Jun-24	West Service Delivery Area (ESDA)	SDC	Dec-25	Jun-26	30	Jul-26	Oct-26	Sep-26	0	3	0	27	0	0	0	0	0	95%	
Jun-25	Organisational Culture in SFRS - Volume 1	PC	Oct-28		25	Jul-26	Oct-26	Sep-26	0	15	0	10	0	0	0	0	0	70%	
Jun-25	North Service Delivery Area (NSDA)	SDC	Mar-28		43	Jul-26	Oct-26	Sep-26	0	11	0	32	0	0	0	0	0	80%	
Sep-25	Operational Assurance	SDC	Mar-27		8	Jul-26	Oct-26	Sep-26	0	7	0	1	0	0	0	0	0	55%	
Jun-26	Operational Training and Development	TBC	TBC		TBC	TBC	TBC	TBC										TBC	TBC

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	Jun-26
2025-26	Corporate Function Delivery (expected to commence September 2025)	Thematic	
2025-26	Commonwealth Games (expected to commence October 2025)	Thematic	Jun-26
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

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/39-26

Agenda Item: 8.3

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**THEMATIC ANALYSIS OF INTERNAL AUDIT AND HMFSI FINDINGS**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this paper is to present the findings from a thematic review of Internal Audit and HM Fire Service Inspectorate in Scotland (HMFSI) reports and to provide members with an overview of the common organisational themes emerging from independent sources of assurance.
2	**Background**
2.1	At its meeting of 16 July 2026, the Audit and Risk Assurance Committee considered a proposal relating to enhanced reporting of independent assurance activity across the Service. Following discussion, members requested further analysis of the findings arising from Internal Audit and HMFSI reports in order to better understand any recurring organisational themes.
2.2	Internal Audit and HMFSI provide assurance from different but complementary perspectives: • Internal Audit focuses primarily on governance, controls, compliance and assurance arrangements. • HMFSI focuses primarily on service delivery, operational effectiveness and organisational performance.
2.3	Given these differing perspectives, analysis was undertaken to determine whether common themes exist across both sources of scrutiny and whether these provide wider insight into organisational strengths, challenges and opportunities for improvement.
3	**Main Report/Detail**
3 3.1.1	**Methodology** A thematic review was undertaken of Internal Audit reports and six recent HMFSI inspection reports. The analysis focused on recurring findings, recommendations and observations rather than individual audit actions or inspection recommendations.
3.2 3.2.1	**Internal Audit Analysis and Resulting Themes** The review considered substantive audit reports issued between 2020-21 and 2025-26 across a range of functions, including governance, risk management, change management, training, estates, procurement, budget management, information governance, partnerships and PPE.

3.2.2 Resulting Themes

Theme	Summary
Compliance and Evidence	Controls, policies and procedures generally exist; however, audits identified recurring issues relating to evidencing compliance and demonstrating that controls operate effectively in practice.
Policy and Procedure Management	Several audits highlighted issues relating to policy ownership, review cycles, procedural completeness and alignment between documented processes and operational practice.
Training, Awareness and Capability	Recurring findings related to training completion, staff awareness, specialist capability and role-based learning requirements.
Governance and Accountability	Governance structures were generally assessed positively, although opportunities were identified to strengthen ownership, accountability and escalation arrangements.
Prioritisation and Benefits Realisation	Several audits highlighted the need for improved prioritisation processes, business case development and benefits tracking.
Resource and Capacity Constraints	Resource limitations, resilience concerns and dependency on key individuals were identified across multiple functions.
Management Information and Reporting	Audits identified opportunities to improve dashboards, performance reporting, KPI frameworks and trend analysis.
Action Tracking and Assurance	Recurring recommendations sought stronger action management, assurance mapping and evidence-based closure arrangements.
Digital Enablement	Manual processes and fragmented systems were recurring observations, with opportunities identified for automation and workflow improvements.
Culture and Organisational Embedding	A notable cross-cutting theme was the challenge of ensuring policies, controls and governance arrangements are consistently embedded across the organisation.

3.2.3 Conclusion

The strongest recurring message from Internal Audit is that governance frameworks, policies and controls are generally established; however, assurance is weakened where implementation, evidence, monitoring, capability and organisational embedding are inconsistent.

3.3 **HMFSI Analysis and Resulting Themes**

3.3.1 A thematic review was undertaken of six recent HM Fire Service Inspectorate in Scotland (HMFSI) inspection reports covering Service Delivery Areas, Operational Assurance, Organisational Culture and Operational Training and Development. These reports provide an external assessment of organisational effectiveness, service delivery and operational capability. The resulting themes identified across the six reports are set out below.

3.3.2 Resulting Themes

Theme	Summary
Workforce Sustainability	Recruitment, retention, succession planning, specialist skills and workforce resilience emerged as recurring themes.
Leadership and Management Development	Multiple reports highlighted leadership capability, management development and succession planning requirements.
Training and Competence	Training capacity, instructor availability, competence maintenance and specialist skills development featured prominently.
Organisational Learning and Assurance	Significant focus was placed on organisational learning, operational assurance, lessons learned and demonstrating improvement.
Organisational Culture	Organisational culture, staff engagement, values, trust and leadership visibility emerged as major themes.
Governance and Performance Management	HMFSI identified opportunities to strengthen oversight, performance indicators and performance management arrangements.
Estates, Fleet and Asset Sustainability	Estate condition, infrastructure resilience, fleet replacement and asset sustainability were recurring themes.
Digital Systems and Information Management	Several inspections highlighted challenges relating to information systems, data utilisation and reporting capability.
On-Call Sustainability	Availability, resilience and sustainability of the On-Call model featured consistently throughout SDA inspections.
Partnership Working and Impact Evaluation	Partnership working was generally viewed positively, although HMFSI highlighted opportunities to strengthen impact evaluation and outcome measurement.

3.3.3 Conclusion

Across the inspection programme, HMFSI findings increasingly focus on workforce capability, leadership, culture, organisational learning, assurance and the organisation's ability to demonstrate improvement and organisational effectiveness.

3.4 **Synergies Between Both Analysis Exercises**

3.4.1 Comparison of both analyses identified a number of common areas of overlap and convergence. To support comparison, related Internal Audit and HMFSI themes were grouped into a number of shared thematic areas. These shared themes provide the basis for the alignment analysis and visual summary of aggregated themes is contained in Appendix A.

3.4.2 Areas of Strongest Alignment

The comparison identified several areas where both reviews consistently highlighted similar underlying organisational considerations. The shared thematic areas and their relative degree of alignment are summarised below.

Thematic Area	Internal Audit	HMFSI	Alignment
Organisational Learning & Assurance	✅	✅	🔴 VERY HIGH
Workforce Capability & Development	✅	✅	🔴 VERY HIGH
Governance & Accountability	✅	✅	🔴 VERY HIGH
Culture & Organisational Embedding	✅	✅	🔴 VERY HIGH
Performance Measurement & Reporting	✅	✅	🔴 VERY HIGH
Digital Systems & Information Management	✅	✅	🟠 HIGH
Resource & Capacity Constraints	✅	✅	🟠 HIGH
Asset Sustainability	✅	✅	🟡 MODERATE

3.4.3 <u>Key Areas of Alignment</u>

- **Organisational Learning and Assurance:** Both reviews highlight the importance of effective assurance, organisational learning and the ability to translate information, actions and lessons identified into demonstrable improvement.
- **Workforce Capability and Development:** Both reviews identify workforce capability, leadership development, skills, capacity and organisational resilience as recurring themes affecting organisational effectiveness.
- **Governance and Accountability:** Both reviews recognise established governance arrangements whilst identifying opportunities to strengthen accountability, oversight, ownership and consistency of application.
- **Culture and Organisational Embedding:** Both reviews highlight the importance of ensuring that organisational expectations, policies and behaviours are consistently understood, adopted and embedded across the Service.
- **Performance Measurement and Reporting:** Both reviews identify opportunities to strengthen performance information, reporting and the use of evidence to support decision-making, oversight and continuous improvement.
- **Digital Systems and Information Management:** Both reviews highlight the role of digital systems and information management in supporting assurance, performance monitoring and organisational effectiveness.
- **Resource and Capacity Constraints:** Both reviews identify resource pressures, capacity constraints and specialist skills challenges as recurring factors affecting organisational resilience and delivery.
- **Asset Sustainability:** Both reviews recognise the importance of maintaining sustainable estates, fleet and infrastructure arrangements capable of supporting operational and organisational requirements.

3.5 **Overall Observation**

3.5.1 The most significant finding from the comparison is the extent to which two independent forms of scrutiny have identified many of the same underlying organisational themes.

3.5.2 Whilst Internal Audit focuses on governance, controls and assurance, and HMFSI focuses on service delivery, organisational capability and operational effectiveness, both reviews

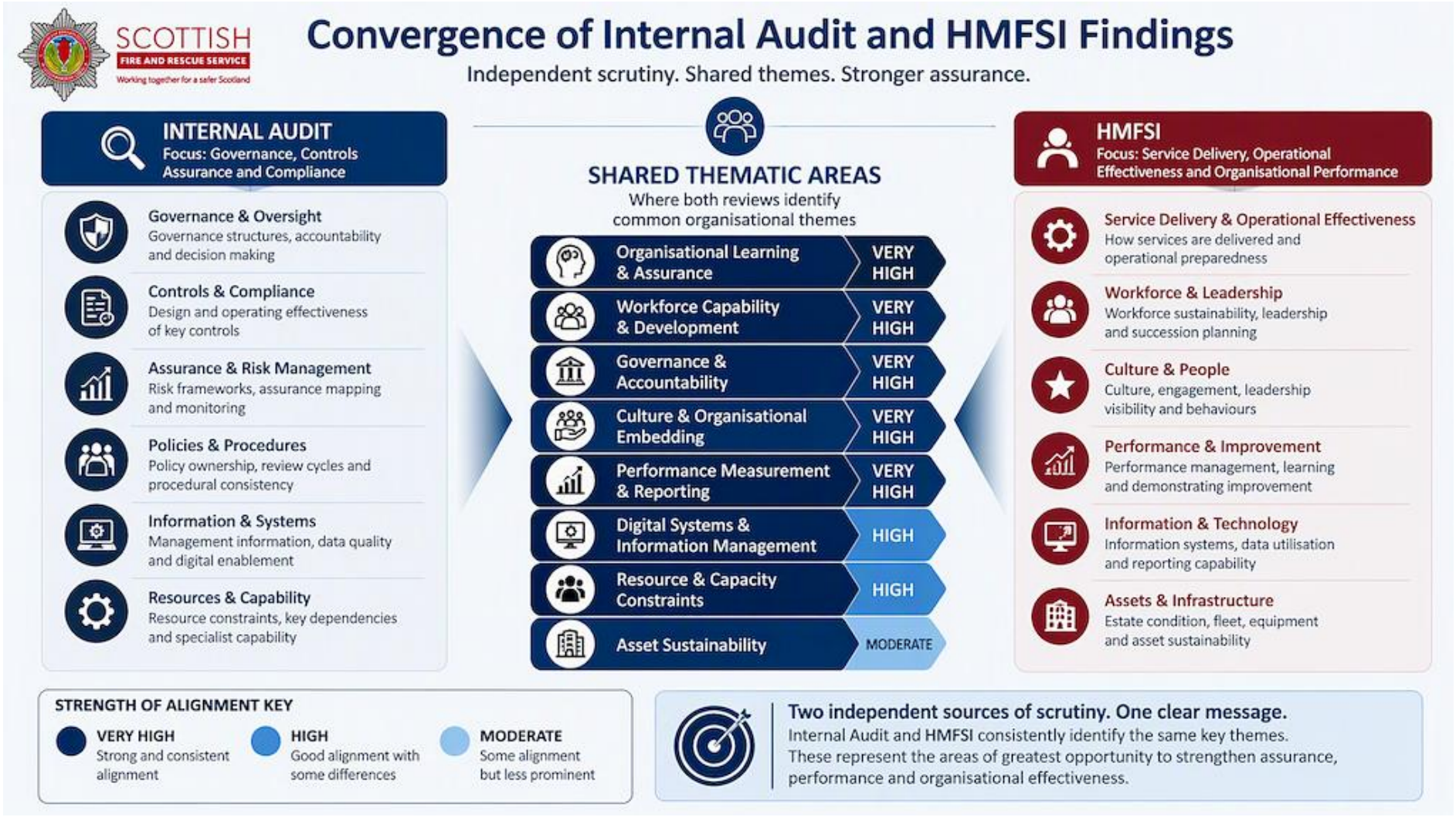
	consistently highlight common themes relating to organisational learning, workforce capability, governance, culture, performance information and digital capability.
3.5.3	Taken together, the findings suggest these themes are not isolated issues arising from individual audits or inspections, but recurring organisation-wide considerations that have been independently identified through both internal and external scrutiny activities.
3.6	**Next Steps**
3.6.1	This analysis has identified a significant degree of alignment between Internal Audit and HMFSI findings, suggesting several recurring organisation-wide themes have been independently identified through both internal and external scrutiny activity.
3.6.2	Audit and Risk Assurance Committee (ARAC) is invited to consider the findings and advise how it wishes this information to be utilised, including whether it should inform future assurance activity, committee work programming, or wider organisational improvement discussions.
4	**Recommendation**
4.1	Members of ARAC are asked to: • Scrutinise the findings of the Internal Audit and HMFSI thematic reviews. • Consider the findings and advise how it wishes this information to be utilised
5	**Key Strategic Implications**
5.1 5.1.1	**Risk Appetite and Alignment to Risk Registers** The report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control, where the Service has a Cautious appetite.
5.1.2	In relation to Directorate risk the report aligns to SPPC003 in relation to a risk that the Service fails to have appropriate and effective governance arrangements in place, resulting in loss of public and stakeholder confidence.
5.2 5.2.1	**Financial** There are no direct financial implications arising from this report. However, themes relating to workforce capability, asset sustainability and digital systems may have future resource implications.
5.3 5.3.1	**Environmental & Sustainability** There are no direct environmental or sustainability implications arising from this proposal.
5.4 5.4.1	**Workforce** Workforce capability, leadership development, succession planning and organisational resilience emerged as recurring themes across both Internal Audit and HMFSI findings.
5.5 5.5.1	**Health & Safety** There are no direct health and safety implications arising from this report. Themes relating to organisational learning, assurance and workforce capability support the delivery of safe and effective services.
5.6 5.6.1	**Health & Wellbeing** There are no direct health and wellbeing implications arising from this report. However, organisational culture, leadership visibility and workforce sustainability were identified as recurring themes.
5.7 5.7.1	**Training** Training, competence and workforce development emerged as recurring themes within both Internal Audit and HMFSI findings.

5.8 5.8.1	**Timing** The analysis has been undertaken in response to a request from the Audit and Risk Assurance Committee and reflects assurance findings available at the time of review.	
5.9 5.9.1	**Performance** Performance measurement, reporting and organisational learning were identified as areas of strong alignment between Internal Audit and HMFSI findings.	
5.10 5.10.1	**Communications & Engagement** The report provides a consolidated view of recurring themes identified through independent assurance activity and supports organisational learning.	
5.11 5.11.1	**Legal** No direct legal implications have been identified.	
5.12 5.12.1	**Information Governance** Information management, reporting capability and digital systems emerged as recurring themes across both reviews.	
5.13 5.13.1	**Equalities** No direct equalities impacts have been identified.	
5.14 5.14.1	**Service Delivery** The themes identified support ongoing improvement in governance, performance, workforce capability and organisational effectiveness, all of which contribute to service delivery.	
5.15 5.15.1	**Prevention** No direct implications identified.	
6	**Core Brief**	
6.1	Not Applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Governance, Strategy and Change
7.2	**Level of Assurance: (Mark as appropriate)**	~~Substantial~~**/Reasonable/**~~Limited/Insufficient~~
7.3	**Rationale:**	The Risk and Audit and Strategic Planning Teams have completed a thematic analysis of Internal Audit and HMFSI findings. The significant alignment between independently identified themes provides reasonable assurance regarding the key factors affecting organisational effectiveness, assurance and performance.
8	**Appendices/Further Reading**	
8.1	Appendix A: Convergence of Internal Audit and HMFSI Findings	

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

Governance Route for Report	Meeting Date	Report Classification	Meeting Approvals/ Outcomes
Audit and Risk Assurance Committee	*20/10/2026*	*For Scrutiny*	

APPENDIX A


SCOTTISH
FIRE AND RESCUE SERVICE
Working together for a safer Scotland
Convergence of Internal Audit and HMFSI Findings
Independent scrutiny. Shared themes. Stronger assurance.
INTERNAL AUDIT
Focus: Governance, Controls Assurance and Compliance
Governance & Oversight
Governance structures, accountability and decision making
Controls & Compliance
Design and operating effectiveness of key controls
Assurance & Risk Management
Risk frameworks, assurance mapping and monitoring
Policies & Procedures
Policy ownership, review cycles and procedural consistency
Information & Systems
Management information, data quality and digital enablement
Resources & Capability
Resource constraints, key dependencies and specialist capability
SHARED THEMATIC AREAS
Where both reviews identify common organisational themes
Organisational Learning & Assurance
VERY HIGH
Workforce Capability & Development
VERY HIGH
Governance & Accountability
VERY HIGH
Culture & Organisational Embedding
VERY HIGH
Performance Measurement & Reporting
VERY HIGH
Digital Systems & Information Management
HIGH
Resource & Capacity Constraints
HIGH
Asset Sustainability
MODERATE
HMFSI
Focus: Service Delivery, Operational Effectiveness and Organisational Performance
Service Delivery & Operational Effectiveness
How services are delivered and operational preparedness
Workforce & Leadership
Workforce sustainability, leadership and succession planning
Culture & People
Culture, engagement, leadership visibility and behaviours
Performance & Improvement
Performance management, learning and demonstrating improvement
Information & Technology
Information systems, data utilisation and reporting capability
Assets & Infrastructure
Estate condition, fleet, equipment and asset sustainability
STRENGTH OF ALIGNMENT KEY
VERY HIGH
Strong and consistent alignment
HIGH
Good alignment with some differences
MODERATE
Some alignment but less prominent
Two independent sources of scrutiny. One clear message.
Internal Audit and HMFSI consistently identify the same key themes.
These represent the areas of greatest opportunity to strengthen assurance, performance and organisational effectiveness.

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/40-26

Agenda Item: 9

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**QUARTERLY PERFORMANCE REPORT – 2026-27 Q1**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	This report presents the Scottish Fire and Rescue Service (SFRS) performance position for Quarter 1 of 2026/27 (1 April to 30 June 2026) against the strategic results of the SFRS Strategy 2025–28 and provides the Audit and Risk Assurance Committee (ARAC) with an evaluation of that position for scrutiny.
1.2	It is the first quarterly report produced under the 2026/27 performance indicator set. The report therefore also sets out the maturity of the underlying data and measurement arrangements, so that ARAC can direct improvement ahead of the Quarter 2 report and ahead of onward reporting to the SFRS Board.
2	**Background**
2.1	The SFRS Performance Management Framework (PMF) sets out how the Service manages performance and uses performance information to inform decisions and provides the SFRS Board with the evidence it needs to scrutinise the Service. Performance against the Strategy is reported quarterly through Board and Committee performance dashboards, supported by Statistical Process Control (SPC) to separate normal variation from genuine, significant change.
2.2	The 32 Deliverables in the Strategy, have been translated into 86 separate 'Strategic Results' which the SFRS intends to deliver upon over the lifetime of the strategy.
2.3	For the purposes of ARAC scrutiny, this reduces to 28 Strategic Results. The indicator set for ARAC scrutiny comprises 23 unique strategic performance indicators mapped to the results. 14 of these are scheduled for quarterly reporting; the remainder are annual measures reporting at Quarter 4. Each strategic result has a named owner responsible for monitoring and commenting on its performance, with data collated by subject matter experts across the organisation.
2.4	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.
2.5	As this is a new suite of KPIs, data is being collected and backdated where possible. In some cases new or amended data collection is required which means it will take some time to gather sufficient data to use SPC charts. This will develop over the lifetime of the strategy.

2.6	A new risk toolkit and a new interactive Strategy Overview report will follow. Together with this performance report and the recently developed 3 year delivery plan report, these provide an integrated and interactive suite of reports to support the delivery of the SFRS Strategy 2025-28. Additional features, refinements and guidance will be incorporated in the PowerBI version of this report in the coming months.
3	**Main Report/Detail**
3.1 3.1.1	**Outcome 1: Safer Communities through Prevention** There are no Results for this Outcome.
3.2 3.2.1	**Outcome 2: Safe and Effective Response** There are 2 Results for this Outcome. None of these Results rely solely on narrative from the Business Owner. There is 1 unique indicator that is reported quarterly.
3.2.2	Not Enough Evidence to Classify: P031 – Organisational Learning Group Overdue Actions (over 6 months).
3.3 3.3.1	**Outcome 3 – Investing in our People** There are no Results for this Outcome.
3.4 3.4.1	**Outcome 4 – Improving Performance** There are 11 Results for this Outcome. Five of these Results rely solely on narrative from the Business Owner. There are 11 unique indicators that are reported quarterly under the remaining 6 Results.
3.4.2	Exceptional Variation: P058 – Data Breaches
3.4.3	Improving: P054 - % EIR Requests Responded to within Statutory Timeframe P055 - % FOI Responded within Timeframe
3.4.4	Declining: P057 - % Complaint Responses within Timeframe
3.4.5	Stable: P053 - % Committees with a Spotlight Risk P056 - % Subject Access within Timeframe
3.4.6	Not Enough Evidence to Classify: P046 - % DDaT Mandatory Training Course Completion (Cyber Only) P049 - % Cyber Security Training Completion P051 – Cyber Security Incidents P050 – Simulated Phishing Attack Failures P052 - % Business Continuity Plans Current and Tested
3.5 3.5.1	**Outcome 5 – Innovation and Investment** There are 15 Results for this Outcome. Eight of these Results rely solely on narrative from the Business Owner. There are 2 unique indicators that are reported quarterly under the remaining 7 Results.
3.5.2	Sustained Improvement: P060 – Life Risk Incidents (Non-Interagency) P071 – DDaT Service Requests and Incidents in Breach

4	Recommendation
4.1	The ARAC is asked to scrutinise the Quarter 1 2026/27 performance position and question KPI performance and provide feedback on practical use of reporting to ensure continuous development of user experience.
4.2	The ARAC should note the overall position for Quarter 1.
4.3	Sustained Improvement (2) - P060 Life Risk Incidents (Non-Interagency), P071 DDaT Service Requests and Incidents in Breach.
4.4	Sustained Decline – None.
4.5	Declining (2) - P057 - % Complaint Responses within Timeframe, P058 – Data Breaches.
4.6	A further two indicators are classified as Improving – P054, P055.
4.7	The ARAC should confirm they are content with performance statements to allow the report to progress to SFRS Board for scrutiny.
4.8	The live version of the report can be accessed through the Governance area of the Power BI Landing Page.
5	**Key Strategic Implications**
5.1 5.1.1	**Risk Appetite and Alignment to Risk Registers** Performance reporting is a key control supporting the management of strategic risk. The report identifies indicators that are directly relevant to entries on the strategic and corporate risk registers, notably operational resource availability (P020 and P021).
5.1.2	SPPC001 - Service Performance Management – Medium Risk There is a risk of the service not consistently providing accurate performance management information from some sources due to inaccurate data or inadequate systems resulting in loss of confidence in reporting service performance.
5.1.3	Appetite - In relation to our internal governance, including systems of controls and data governance, SFRS has a Cautious appetite.
5.2 5.2.1	**Financial** Several performance statements identify funding constraints as a driver of performance, notably the property estate maintenance backlog (Results 21 and 75) and the fleet replacement backlog (Results 23 and 78), where capital and resource budgets are reported as below the level required to address the investment backlog. These are matters for the capital and resource planning process rather than for this report.
5.3 5.3.1	**Environmental & Sustainability** The fleet narrative notes the commissioning and rollout of over 60 zero emission vehicles as part of Net Zero targets, and the associated cost pressure of ultra-low emission vehicle procurement against a limited capital budget.
5.4 5.4.1	**Workforce** There are no specific Workforce implications addressed in this paper.
5.5 5.5.1	**Health & Safety** There are no specific Health & Safety implications addressed in this paper.

5.6 5.6.1	**Health & Wellbeing** There are no specific Health & Wellbeing implications addressed in this paper.	
5.7 5.7.1	**Training** There are no specific Training implications addressed in this paper.	
5.8 5.8.1	**Timing** Some performance indicators rely on manual collation of data and are a 'snapshot' in time (2/3 weeks ahead of scrutiny) and may be subject to change dependant on relevant business areas business practices	
5.9 5.9.1 5.9.2	**Performance** This report is itself the performance implication. Reasonable assurance can be taken from the Quarter 1 position. The report demonstrates that the 2026-27 indicator set, the Statistical Process Control method and the narrative submission process are all functioning, and exceptional variation has been identified and is owned in each case. The assurance offered is qualified in two respects. First, no improvement targets have yet been set for any quarterly indicator, so performance can be described but not judged against expectation. Second, several indicators remain at Not Enough Evidence while data is backdated or new collection is established, as set out at section 2.4. Both are characteristic of the first cycle of a new framework and are expected to reduce over the lifetime of the Strategy.	
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. This report presents aggregate performance information and does not involve the processing of personal data. Information governance performance is, however, a substantive subject of the report: personal data breaches recorded 11 in the quarter, above the upper process limit.	
5.13 5.13.1	**Equalities** EHRIA completed – No. This report presents performance information and does not introduce or change a policy, practice or provision.	
5.14 5.14.1	**Service Delivery** There are no specific Service Delivery implications addressed in this paper.	
5.15 5.15.1	**Prevention** There are no specific Prevention implications addressed in this paper.	
6	**Core Brief**	
6.1	Not applicable	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Governance, Strategy and Change
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 — Quarter 1 2026/27 Performance Report (PDF copy) for ARAC	
8.2	Appendix B – Detail of interpretations and decisions relating to the approved list of KPIs	
8.3	Appendix C – Performance Narrative	
8.4	Further Reading: - Link to Power BI Landing Page.	

Prepared by:	Chris Fitzpatrick, Business Intelligence and Data Services Manager
Sponsored by:	Mark McAteer, Director of Governance, Strategy and Change
Presented by:	Mark McAteer, Director of Governance, Strategy and Change

Links to Strategy and Corporate Values

This report supports the delivery and scrutiny of the SFRS Strategy 2025–28 across three strategic objectives: Safe and Effective Response; Improving Performance; and Innovation and Investment. It aligns to the SFRS values of Safety, Teamwork, Respect and Innovation. In particular, it reflects our commitment to being open and transparent in how we report and are held to account, and to using performance information to inform decisions and drive improvement rather than to report activity for its own sake, as set out in the Performance Management Framework.

Governance Route for Report	Meeting Date	Report Classification	Meeting Approvals/Outcomes
Audit and Risk Assurance Committee	*20/10/2026*	*For Scrutiny*	

Performance Report 2025-28
Audit and Risk Assurance Committee

LIVE MANAGEMENT INFORMATION

SCOTTISH FIRE AND RESCUE SERVICE

Working together for a safer Scotland

APPENDIX A

Next page

Update Your Narrative

Welcome

This Performance Report provides an overview of how the Scottish Fire and Rescue Service is performing against its strategic results which are mapped to the deliverables of the SFRS Strategy 2025-28. This is supported by 72 strategic performance indicators, 50 of which are scheduled for quarterly reporting.

Our Performance Management Framework outlines our approach to proactive performance management, describes the roles and responsibilities of colleagues, and describes good practice for interrogating performance information.

This report is a tool to support and scrutinise effective delivery of the SFRS Strategy 2025-28. Each strategic result has an owner, who's responsible for monitoring and commenting on its performance. Data is collated by subject experts from across the business.

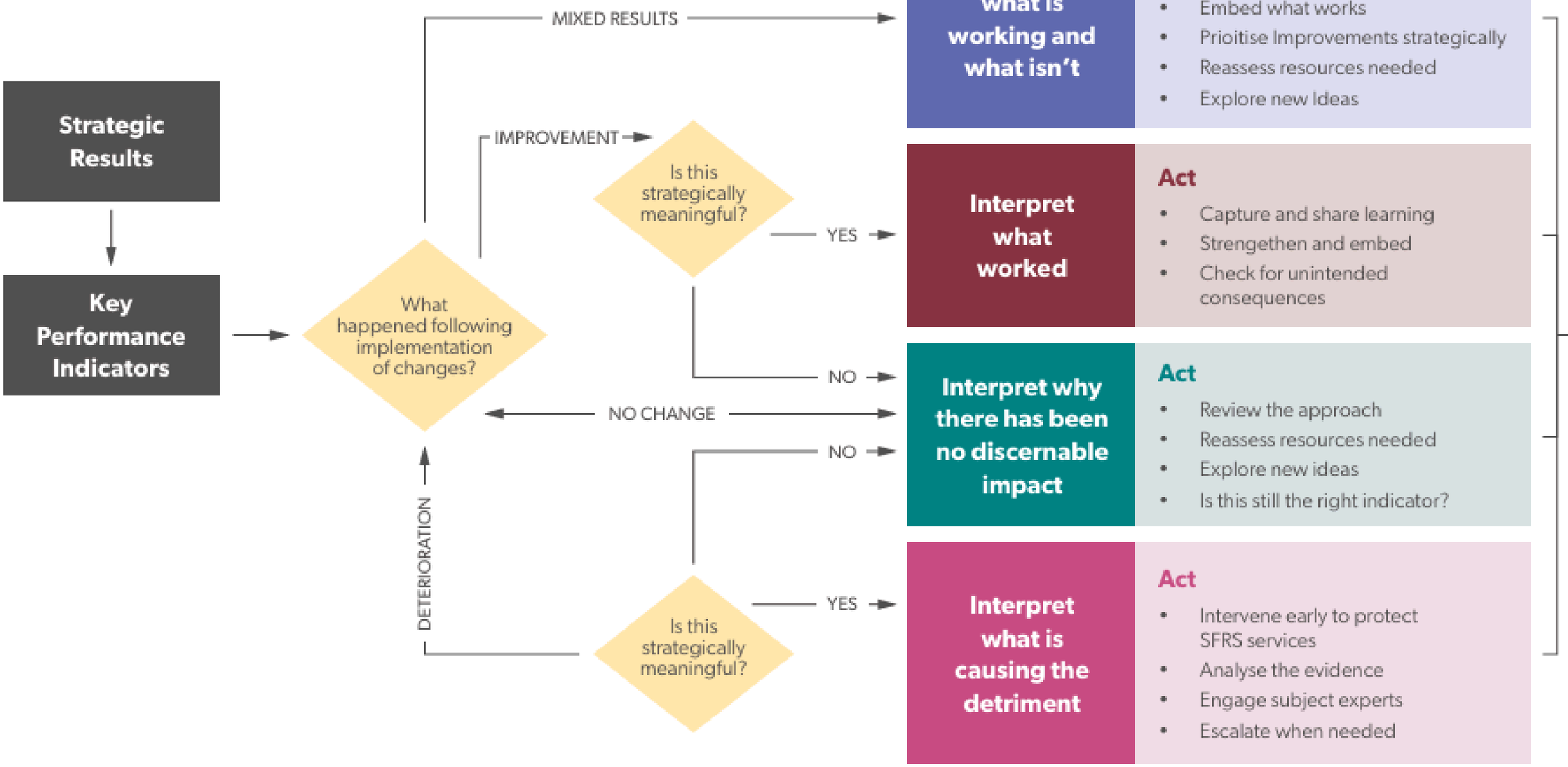
Key contact: BI@firescotland.gov.uk

BUSINESS INTELLIGENCE

LIVE MANAGEMENT INFORMATION

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

Good Practice Interrogating Performance Information for Improvement



Statistical Process Control

SCOTTISH FIRE AND RESCUE SERVICE

LIVE MANAGEMENT INFORMATION

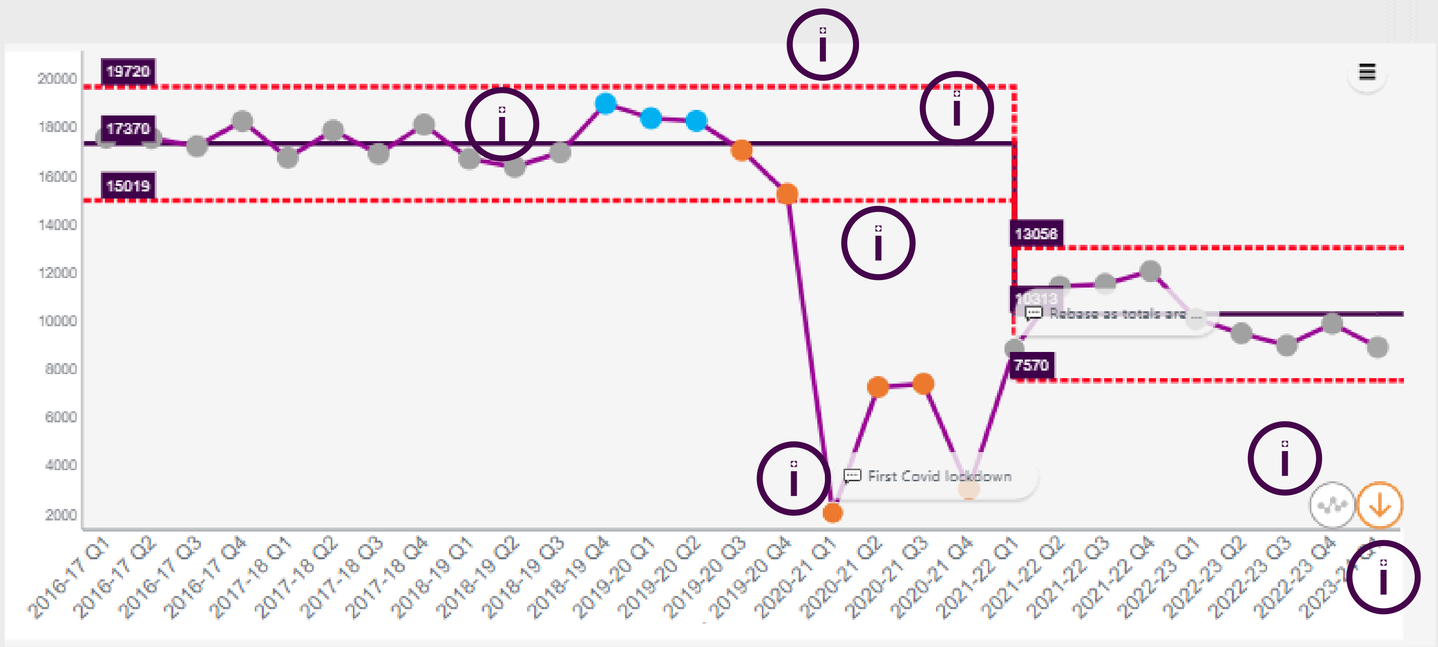
This report presents data over time for each of the quantitative performance measures as detailed in the Performance Management Framework, broken down into the Strategy objectives. The Contents page (next) provides direction as to where you can find certain information.

SPC Charts

In this 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 analyse, interpret and present performance data.

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)

Outcomes

Prevention | Response | People | Performance | Innovation and Invest...

2 Sustained Improvement

2 Improving

2 Stable

2 Weakening

▬▬ Sustained Weakening

6 No Status

First KPI Ref	KPI	Performance	Exceptional Variation
P031	Organisational Learning Group Overdue Actions (over 6 months)	Not Enough Evidence	
P046	% DDaT Mandatory Training Course Completion (Cyber Only)	Not Enough Evidence	
P049	% Cyber Security Training Completion	Not Enough Evidence	
P050	Simulated Phishing Attack Failures	Not Enough Evidence	
P051	Cyber Security Incidents	Not Enough Evidence	
P052	% Business Continuity Plans Current and Tested	Not Enough Evidence	
P053	% Committees with a Spotlight Risk	Stable	
P054	% EIR Requests Responded to within Statutory Timeframe	Improving	
P055	% FOI Responded within Timeframe	Improving	
P056	% Subject Access within Timeframe	Stable	
P057	% Complaint Responses within Timeframe	Weakening	
P058	Data Breaches	Weakening	★
P060	Life Risk Incidents (Non-Interagency)	Sustained Improvement	
P071	DDaT Service Requests and Incidents in Breach	Sustained Improvement	

COMMITTEE HIGHLIGHTS

Committee	KPI Ref	KPI	Performance	Exceptional Variation
ARAC	P058	Data Breaches	Weakening	★
ARAC	P071	DDaT Service Requests and Incidents in Breach	Sustained Improvement	

Safe and Effective Response

We are a leading Fire and Rescue Service where our communities and people are safe.



Result 23 - Our fleet is maintained, modernised, and available where needed to support timely and effective emergency response.

Owner: Asset Management

The SFRS Fleet, consisting of over 1,750 individual vehicles is subject a legally compliant, scheduled inspection and maintenance program and this is aligned and tailored to specific vehicles classifications and utilisation.
New vehicles purchased towards the end of last financial years, including over 60 zero emission vehicles as part of the NetZero targets are being commissioned and rolled out to targeted locations based on age, condition report score and mileage, in a effort to replace and refresh the areas of the fleet most in need.
The roll out of these vehicles will make a positive impact on the average age of the vehicle classifications being targeted, however due to the limited funding and ongoing, and ever increasing number of vehicles reaching the end of their anticipated operational life, this will do little to the overall position in relation to the fleet backlog.

P018	% Light Fleet Less than 7 Years Old
P019	% Medium & Heavy Fleet Less than 15 Years Old

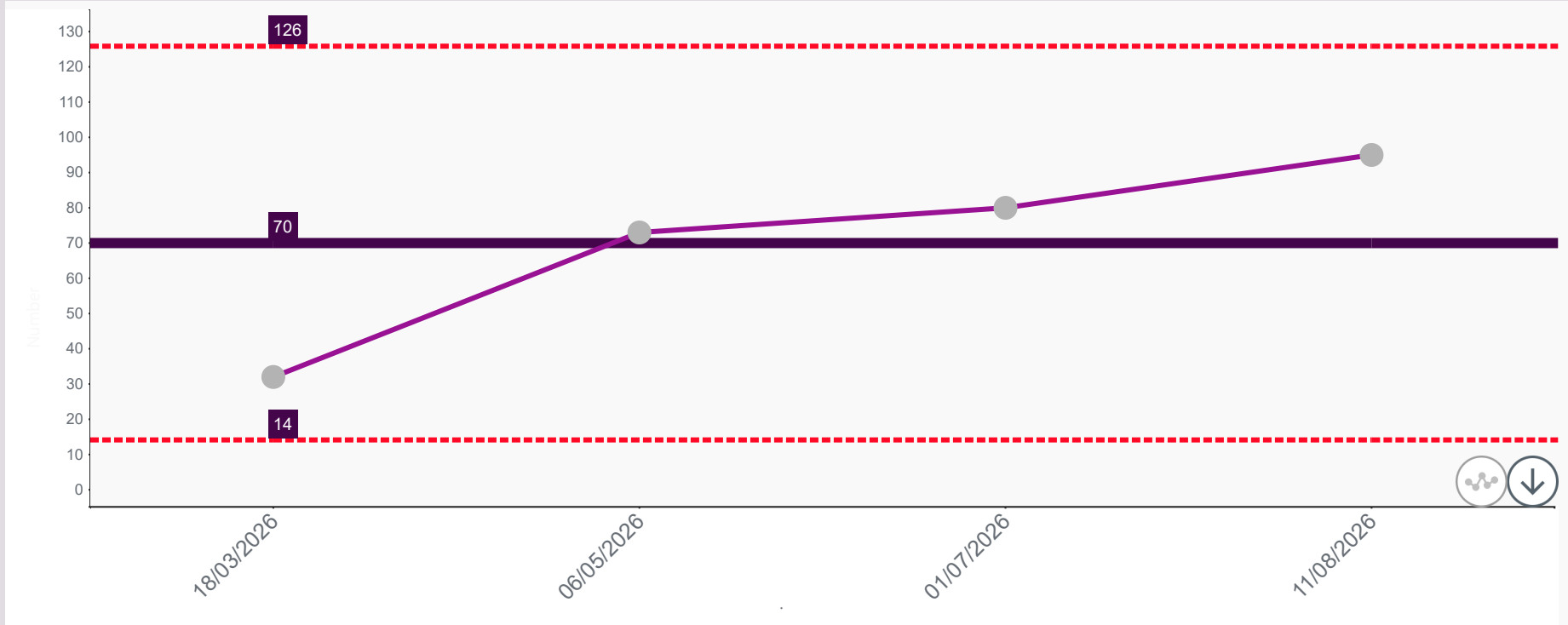
THESE ANNUAL KPIs ARE SCHEDULED TO BE REPORTED IN THE Q4 REPORT

Result 34 - Changes to policies, procedures, or training content, based on identified learning and operational assurance, are implemented in a timely manner.

Owner: Safety and Assurance

No regulatory enforcement notices have been issued during the reporting period. This indicates that there have been no significant concerns identified by the regulator requiring formal enforcement action.
Trade Unions/other Stakeholders have not reported SFRS to the HSE. HSE have not contacted SFRS following RIDDORS being reported.
SFRS is pending communications from the HSE to conduct an Inspection, with a focus on fire contaminants.

Organisational Learning Group Overdue Actions (over 6 months)



P031

Not Enough Evidence

Down is Good

Quarterly

Improving Performance

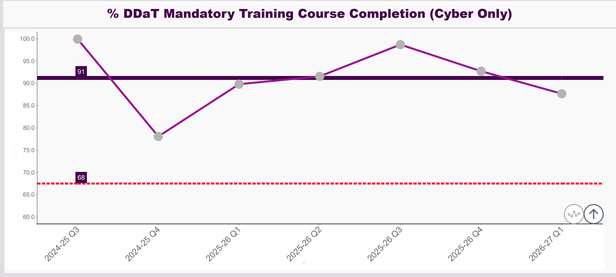
We will continuously improve our organisational performance, productivity and resilience.



Result 56 - Staff have improved their digital and data literacy.

Owner: Governance and Compliance

The position is unchanged. Staff complete required training in data protection and cyber security each quarter, monitored at directorate level. This helps staff recognise cyber threats and lowers risk to them and to the Service.
Completion is uneven between directorates, and management teams receive their own figures to chase those outstanding. Required training is largely in a good place.
A business case currently under consideration by the SLT includes proposals to strengthen organisational data capability, including the introduction of a dedicated Data Literacy Lead role. While the extent to which recording issues may influence reported completion rates has not yet been fully assessed, management teams will continue to monitor performance and identify any emerging concerns.



P046
Not Enough Evidence
Up is Good
Quarterly

Result 58 - We have embraced new ways of working that increase our level of productivity and performance.

Owner: Governance and Compliance

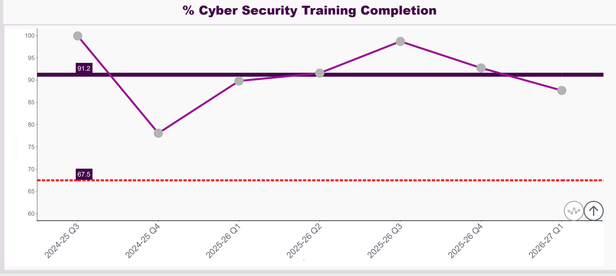
In 2024 we participated in a Scottish Government scheme to improve data maturity and governance in public sector bodies which resulted in a baseline assessment of our data maturity. Our overall score was 3.27 out of 5, putting us in the developing stage of maturity. The assessment covered themes of Data, Uses, Analysis, Leadership, Culture, Tools and Skills, where Culture was our strongest theme and skills our weakest. Insights from this assessment were published in Power BI were used to inform the deliverables of the DDaT strategy. Successful delivery of the DDaT strategy is intended to improve our business processes and working practices, removing duplication of effort and manual data processes and thus allowing colleagues to focus on the most important aspects of their work.
A date has yet to be determined for a second data maturity assessment, the overall score and insights will be published thereafter.

P048	Data Maturity Assessment Score	THIS KPI WILL BE REPORTED ON COMPLETION OF THE NEXT DATA MATURITY ASSESSMENT TOWARDS THE END OF THE LIFETIME OF THE STRATEGY

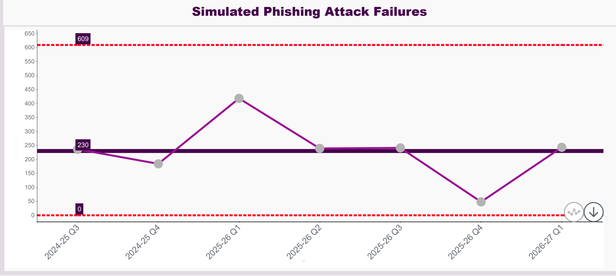
Result 59 - Cyber security threats are identified, responded to and prevented effectively.

Owner: Digital, Data and Technology

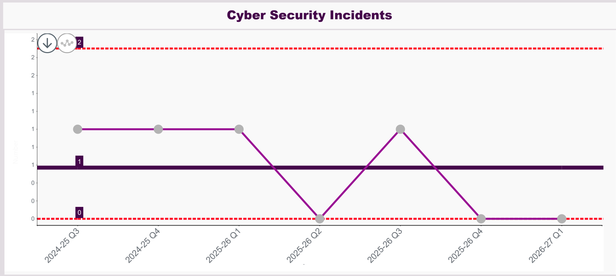
Cyber training completion dropped slightly for Q2. Previous quarters had shown excellent completion percentages, so this drop is disappointing.
The time period included June, which is a month where a higher the normal number of staff take annual leave, so this drop in completion is likely due to these staff members going on leave in June, thus missing the June deadline.
We continue to drive education and comms around Cyber training and it is expected that this figure will increase again in Q3 onwards.



P049
Not Enough Evidence
Up is Good
Quarterly



P050
Not Enough Evidence
Down is Good
Quarterly

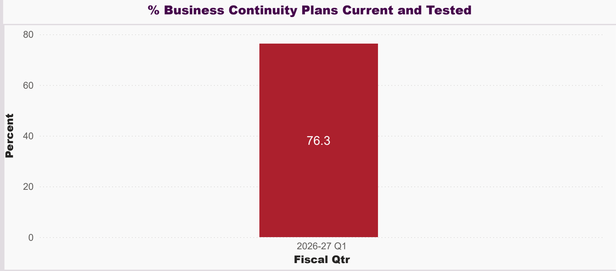


P051
Not Enough Evidence
Down is Good
Quarterly

Result 60 - Organisational risk, security and resilience are effectively managed to maintain business continuity during impactful events.

Owner: Prevention

There has been a focus on delivering business continuity workshops by Civil Contingencies Officers to LSO areas to assist with the production of business continuity plans. A large percentage of station Business Continuity Plans are valid and have been reviewed.
The Resilience team are currently in the process of developing a Business Continuity Management System. This system will be an automated system and will prompt BCP owners when BCP's are due review/testing.
A BCP Working Group will be established this quarter to develop and deliver a business continuity policy. This policy will ensure that SFRS can prepare for, respond to, maintain, and recover its critical functions during disruptive events of any scale, while continuing to protect life, property, and community wellbeing across Scotland.



P052
Not Enough Evidence
Up is Good
Quarterly

Improving Performance

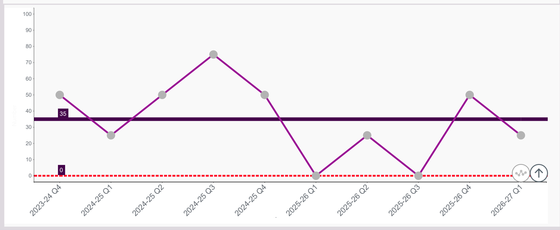
We will continuously improve our organisational performance, productivity and resilience.



Result 61 - Risks are identified and responded to effectively through continual review of the risk registers in line with risk appetite across the service.

Owner: Governance and Compliance

Internal management boards identify and request risk spotlight reporting. Heads of Functions will continue to provide risk spotlight reports to those boards. This enhances organisational assurance by providing focused visibility of emerging and high-impact risks, enabling timely scrutiny, informed decision-making and the identification of appropriate mitigating actions.
In addition, strategic risk workshops have been held with Head of Functions. Strategic risks will identify high-level threats that could significantly impact the governance of our Service and our ability to achieve long-terms priorities. This further evolves the SFRS approach to risk management.
A new toolkit for risk reporting is also in development to support the proactive management of SFRS risks and ensure consistency in the process, replacing the current excel based approach. A new format for strategic reporting has also been identified and will progress alongside this.

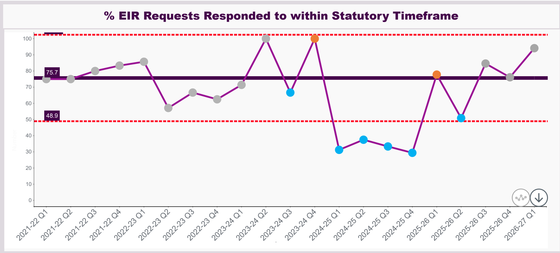


P053
Stable
Up is Good
Quarterly

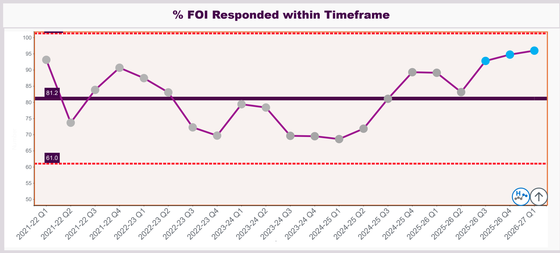
Result 62 - We follow Information Governance and data protection principles across all SFRS data.

Owner: Governance and Compliance

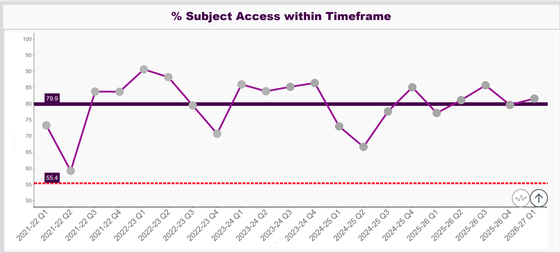
Information Governance have improved the response time for requests for FOI/EIR/SARs. We have recently had our Intervention Level 2 closed by OSIC and participated in an internal audit which has provided some management actions to allow us to improve further. Complaints have remained consistent but personal data breaches have increased due to human errors.
The FOI Team have worked extremely hard to improve processes and respond to requests faster. They have collaborated to develop new processes and ensure these are as efficient as possible. IG have been monitoring the personal data breaches and have identified a number which could have been avoided. There has also been a reduction in the number of personnel completing the GDPR/Info Security e-learning package.
A new e-learning package is currently being developed for GDPR/Info Security/FOI and includes breaches. This will provide better knowledge and allow us to monitor more closely and provide support when required.



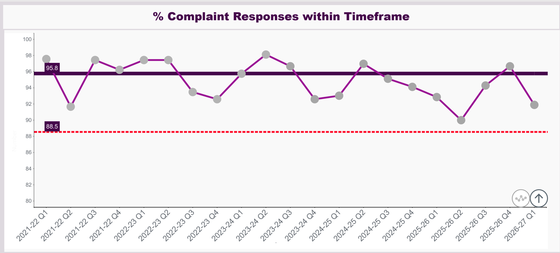
P054
Improving
Up is Good
Quarterly



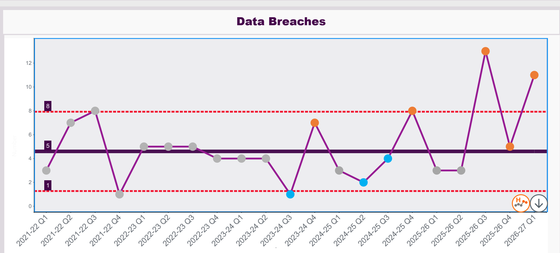
P055
Improving
Up is Good
Quarterly



P056
Stable
Up is Good
Quarterly



P057
Weakening
Up is Good
Quarterly

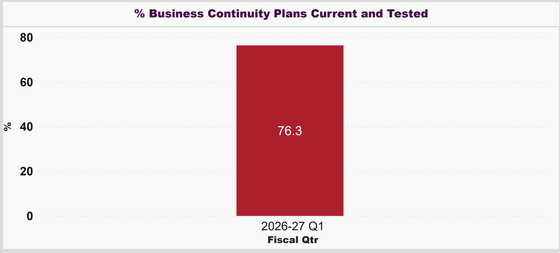


P058
Weakening
Down is Good
Quarterly

Result 63 - We have processes in place to ensure, test, and exercise business continuity.

Owner: Prevention

There has been a focus on delivering business continuity workshops by Civil Contingencies Officers to LSO areas to assist with the production of business continuity plans. A large percentage of station Business Continuity Plans are valid and have been reviewed.
The Resilience team are currently in the process of developing a Business Continuity Management System. This system will be an automated system and will prompt BCP owners when BCP's are due review/testing.
A BCP Working Group will be established this quarter to develop and deliver a business continuity policy. This policy will ensure that SFRS can prepare for, respond to, maintain, and recover its critical functions during disruptive events of any scale, while continuing to protect life, property, and community wellbeing across Scotland.



P059
Not Enough Evidence
Up is Good
Quarterly

Improving Performance

We will continuously improve our organisational performance, productivity and resilience.



Result 64 - Data and business intelligence tools are used to improve staff productivity and investment prioritisation.

Owner: Governance and Compliance

This is improving steadily, helped by staff asking for support. New and improved dashboards continue to be released to support insights at all levels. The way we now collect and report management information has also been amended to help form a clearer picture of Service performance. Stakeholders tell us that dashboards make it easier to see what drives demand and provide ability to plan programs of work. Support staff have also had administrative processes improved using BI tools such as PBI to make information more accessible.
Development work is on-going as part of business-as-usual but also aligned with the priorities intended to deliver the DDaT strategy. This will include clearer evidence of decisions taken at meetings driven by data so we can see where our products change outcomes.

Result 65 - Decisions are informed by evidence supported by a strong data literacy across the service.

Owner: Governance and Compliance

Evidence based decision making is evident across the service but the Service recognises that data literacy and access to data varies greatly across the Service. An external review and two internal assessments all found development needs and these are addressed within the DDaT Strategy. Implementation of the DDaT Strategy is intended to greatly improve evidence based decision making.
A business case to support the delivery our DDaT strategy is currently being considered by SLT.

Result 66 - Staff have access to timely, accurate, and relevant data to support their roles and responsibilities.

Owner: Governance and Compliance

This quarter new systems became available for frontline staff to record operational activity and community safety work, alongside a new mechanism for reporting delivery of strategic goals. Access to data varies for all, but the Service is committed to improving the timeliness, accuracy and governnace of our data.
As an example, legacy systems remain a constraint: known systems hold duplicate records, and have issues updating reliably.
A business case to support the delivery our DDaT strategy is currently being considered by SLT which includes dedicated data science, enginneering and governance capabilities.

Result 67 - New and innovative ways of engaging with communities have been adopted which inform and support our decision making.

Owner: Communications and Engagement

There has been no progress in this strategic result.
The Comms and Engagement Team experienced severe staffing capacity issues in the reporting period. Also, focus on SDR has been a strategic priority. Two of the three members of the Consultation Team left SFRS in December as their contracts were not renewed. This severely reduced capacity to progress this strategic result.
This strategic result will form part of the objectives of the new head of function (in post from Sept. 2026). The Public Involvement and Consultation Manager will, under the direction of the new HoF, likely be tasked with developing new areas of work to progress this strategic result.

Innovation and Investment



We are more innovative and achieve sustained investment in our technology, equipment, estate and fleet, making us more effective and efficient.

Result 68 - Partnership working within communities enhances prevention activities for vulnerable people.

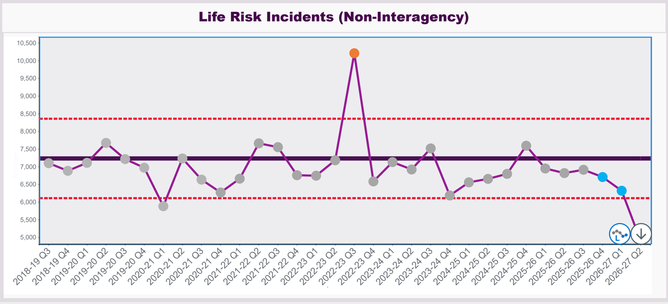
Owner: Prevention

Many CSE activities are desgined and delivered in partnership as evidenced in the SFRS Partnership Report and captured in the CSE Activities App.
SFRS support the delivery of national partnership frameworks (road and water safety) and work with partners to identify and support those most at risk through Home Fire Safety Visits and safeguarding duties.
Partnership working is crucial to supporting those most in need, sharing resources, knowledge and skills.
Partners are incrementally being added to the HFSV Application to strengthen referral pathways to receive a HFSV and onward refer for wider wellbeing support.

Result 69 - New models of response have been reviewed to address local community safety and wellbeing needs.

Owner: Service Delivery Area East and North Mainland

Life risk incidents have continued to decline and remain at very low levels. Partnership working and targeted interventions have supported community safety, while response models such as co-responding, multi-agency vulnerability arrangements and enhanced partnership interventions have been reviewed to better meet local wellbeing needs.
Improved partnership working, information sharing and coordinated interventions have strengthened prevention, safeguarding and response arrangements, helping to reduce risk and support vulnerable communities.
Focus will remain on embedding new response models, strengthening referral pathways and expanding joint prevention activity to tackle inequalities and address emerging risks. Progress will be monitored through performance reporting, partnership feedback and sustained low levels of life risk incidents.



P060

Sustained Improvement

Down is Good

Quarterly

Result 70 - Staff are ready to undertake new prevention activities that improve outcomes.

Owner: Prevention

The Resilience team delivered a number of awareness sessions to Flexi Duty Officers and station based personnel during the build up to the Commonwealth Games. This input gave personnel an awareness of the overall picture of the planning for the games and expectations for roles and responsibilities during the Games.
Feedback from previous major events has identified that workshops providing an overview of the National Event Operational Plan have been beneficial.
A debrief of the event is currently underway and feedback will help shape future planning.

Result 72 - The service supports a culture of research and development of innovative (RDI) technology and working practices that improve public and firefighter safety.

Owner: Governance and Compliance

During Q1, SFRS progressed RDI activity across digital tools, operational technology, intelligence gathering, wildfire preparedness, partnerships and prevention. This shows innovation is being embedded across the Service to improve decision-making, preparedness, firefighter safety and community outcomes.
Progress has been driven by the need to modernise capability, respond to emerging risks and use technology and partner expertise effectively. Trials, user engagement and collaboration have shaped practical solutions and identified areas for further refinement.
SFRS will continue testing, evaluation and evidence gathering so effective RDI activity can be refined, scaled or embedded. Progress will be shown through trial outcomes, user feedback, governance decisions and adoption of tools or processes that improve safety.

P061	Innovation Pulse Survey Score	THIS ANNUAL KPI IS SCHEDULED TO BE REPORTED THE Q4 REPORT

Result 73 - We have governance structures that support investment in RDI.

Owner: Governance and Compliance

During Q1, SFRS developed governance supporting evidence-led RDI investment, including the draft Capability Strategy, air support Memorandums of Understanding and Unmanned Aircraft Systems compliance work. Governance has also been evident throughout procurement, trials, user testing, evaluation and partnership working.
Ensuring effective RDI governance is driven by the need for investment to be safe, proportionate, compliant and aligned to operational risk and service priorities. Engagement with leaders, experts, partners and users has clarified ownership, assurance routes and decision-making requirements.
SFRS will continue to ensure focus on strong governance from trial and development through to approval and implementation. Effectiveness will be shown through clearer approval routes, completed evaluations, agreed Memorandums of Understanding, implementation decisions and adoption of successful RDI activity that improves public and firefighter safety.

P062	Financial Investment in RDI	THESE ANNUAL KPIs ARE SCHEDULED TO BE REPORTED THE Q4 REPORT
P063	Innovations Governed	
P064	Research Bids Considered	

Result 74 - We invest in RDI to improve public and firefighter safety.

Owner: Governance and Compliance

During Q1, SFRS invested time, expertise and resources in RDI, including technology development, operational trials, training, digital systems, partnerships and new working practices. This supports safer service delivery, operational resilience and future capability.
Investment is driven by the need to modernise systems, strengthen operational capability, improve prevention outcomes and respond to emerging risks. Evidence includes procurement activity, training, trials, guidance, partnerships and user engagement, with benefits expected to become clearer after evaluation.
SFRS will evaluate current RDI investment and use evidence to inform rollout, scaling or further development. Impact will be shown through trial findings, implementation milestones, user feedback, approvals, improved processes and capability gains that reduce risk.

P065	Financial Investment in Safety Related RDI	THIS ANNUAL KPI IS SCHEDULED TO BE REPORTED THE Q4 REPORT

Result 75 - A refurbishment and renewal programme delivers safe and compliant buildings; with a contaminant control process in place and facilities that reflect the needs of a diverse workforce.

Owner: Asset Management

Many stations do not have welfare facilities which meet the needs of a diverse workforce. Underfunding in resource budgets results in repairs and maintenance being restricted by period 9 to emergency repairs for health and safety. wind and watertight situations. Capital funding is below that required to address the investment backlog across the property estate.
The RBCIP will prioritise capital projects to make best use of available funding. Prioritisation will be enabled by use of condition, suitability, GRA108 data and Strategic Cover identification to target areas of most need.
A five year capital programme has been set with projects set to either replace or remediate stations affected by RAAC roofing aligning to the results of service delivery review. A series of welfare solution projects is under consideration to improve facilities at on call stations. Further work through the creation of local asset management plans will take a deep dive into rural and remote locations.

P066	% Designated Workplaces with Practical Dignified Facility Arrangements in place	THIS ANNUAL KPI IS SCHEDULED TO BE REPORTED THE Q4 REPORT

Innovation and Investment

We are more innovative and achieve sustained investment in our technology, equipment, estate and fleet, making us more effective and efficient.



Result 78 - Our asset replacement programme is in line with industry standards.

Owner: Asset Management

Work has progressed on the procurement of the next generation Self Contained Breathing Apparatus (SCBA), which will incorporate integrated telemetry capabilities. This technology will provide enhanced real-time monitoring of firefighter status and location information, supporting improved incident command awareness and firefighter safety.
Fleet assets are monitored utilising recommended age for replacement as determined by NFCC Transport Managers. Under investment prior to creation of the SFRS resulted in a significant backlog across the fleet. This is exacerbated by the inflationary effect upon vehicle purchase price together with the requirement to meet carbon reduction targets with purchase of higher cost ULEV vehicles against a limited capital budget.
A review of future replacement is underway with planned engagement to ensure that replacement is not always on a like for like basis with operational risk and demand dictating the appropriate vehicle type. This could reduce the cost of certain replacement vehicles purchase price and running costs.

P069	% Light Fleet Less than 7 Years Old
P070	% Medium & Heavy Fleet Less than 15 Years Old

THESE ANNUAL KPIs ARE SCHEDULED TO BE REPORTED THE Q4 REPORT

Result 79 - Development of digital tools and services meet modern accessibility standards.

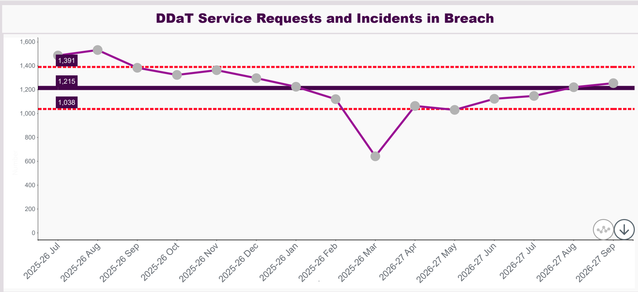
Owner: Digital, Data and Technology

This is embedded within our system design processes.
Any internal systems being designed and developed by DDaT will have full consideration for accessibility features.
This is now embedded within internal processes.

Result 80 - Digital solutions are designed in a financially sustainable and maintainable way.

Owner: Digital, Data and Technology

This KPI has risen but only very slightly for Q2, it is still below average.
Some work aligned to the decommissioning of Saughton Data Centre, caused some challenges with users accessing some systems. The Saughton Data Centre project is due to be completed by October 26.
It is hoped that this KPI will return to decreasing once the Saughton project has been completed.



P071

Sustained Improvement

Down is Good

Quarterly

Result 81 - There is improved availability and reliability of DDaT services.

Owner: Digital, Data and Technology

Recruitment within DDaT in last 12 months has been extremely positive with a high number of internal staff being promoted and a significant number of external appointments. The function now sits at around 97% capacity. We had zero resignations in Q2.
The flexible recruitment processes we used have had a direct positive impact.
Priority has now turned to retention of resources.

Result 82 - Our DDaT capabilities enhance our working practice and improve decision-making.

Owner: Governance and Compliance

This result covers the broad benefits our strategy for digital, data and technology should deliver: stronger resilience, greater efficiency, better insight and better value.

SFRS recognises that additional specialist skills will be required to to deliver DDaT. A business case to support the delivery our DDaT strategy is currently being considered by SLT.

Result 84 - Support the reduction of the number of processes that are not digitally enabled and/or automated.

Owner: Digital, Data and Technology

Recruitment within DDaT in last 12 months has been extremely positive with a high number of internal staff being promoted and a significant number of external appointments. The function now sits at around 97% capacity. We had zero resignations in Q2.
The flexible recruitment processes we used have had a direct positive impact.
Priority has now turned to retention of resources.

Result 85 - Our data quality is proportionate to our business needs.

Owner: Governance and Compliance

Data quality across the Service is uneven. As an example, we believe operational data recorded by frontline staff is adequate, but cannot confirm this because SFRS BI cannot directly access the original data source in Operations Control. This will improve with the full roll out of NMS. Responsibility for other systems and data sits in different places.

Work has started on updating the data asset register and assignment of data owners as a direct means to improve this. Success would be named owners for our critical data, a completed register of systems and data, and published policies setting out how we manage it.

Result 86 - Non-operational functions are efficient, effective, have productive business processes and demonstrate best value.

Owner: Governance and Compliance

The Service Management Framework for SFRS has been created. The accompanying Service Catalogue has been launched on iHub with the majority of functions within Corporate Services having their services defined.
This was delivered through the Corporate Services Review Programme, utilising a cross functional team.
Additional functions are developing definitions of their services. Activity is being planned to fully embed the service management approach and add detail to the service definitions.

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

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APPENDIX B

Detail of interpretations and decisions relating to the approved list of KPIs:

B.1	Transfer of responsibility of innovation to strategy and change has been agreed, this means strategic results 68-86 will be considered for transfer to the strategy and change function for future strategic reporting.
B.2	**ARAC should be aware of following interpretations and decisions relating to the approved list of KPIs:**
B.3	KPI 52 - % Business Continuity Plans Current and Tested – it has not been possible to backdate this due as the data is tracked on a live basis. The currency of Business Continuity Plans is determined by the scheduled revision date. A clear definition of sufficiency of testing requirements is yet to be determined for this KPI.
B.4	KPI 31 ‘Audit Action Plan Overdue Actions’ has been rephrased for clarity as ‘Organisational Learning Group Overdue Actions (over 6 months)’.
B.5	KPI 53 ‘% Boards and Committees with a Spotlight Risk’ can only be reported for committees this quarter, board spotlights will be incorporated from next quarter as it will take time to review the papers for previous executive boards.
B.6	KPI 71 ‘Systems Backlog + Problems Remaining Open’ has been rephrased for clarity as ‘DDaT Service Requests and Incidents in Breach’. This provides the most complete view of backlogged items which are not projects or workplan actions

APPENDIX C

Performance Narrative:

C.1	Service performance in Quarter 1 is broadly stable with a mixed picture across the indicator set. Of the 14 unique indicators reported quarterly, 6 do not yet hold sufficient data to classify, 2 show common-cause variation and are classified Stable, and 6 show a direction of travel, with 2 indicators classified as sustained improvement. One of these shows exceptional variation.
C.2	Data Breaches (P058) recorded 11 in the quarter against a process average of 4.6 and an upper process limit of 8. This is the second point above the upper limit in three quarters and represents special-cause deterioration. It is the most material adverse signal in the report. The Result 62 narrative attributes the increase to human error and separately notes a reduction in personnel completing the GDPR and information security e-learning package.16
C.3	Cyber security training completion (P049) has fallen below its process average to approximately 87.5%, and simulated phishing attack failures (P050) have risen from approximately 48 to 243. Individually each remains within its process limits; together they present a consistent information-security picture that is not drawn together in any single performance statement because the indicators sit under different strategic results and owners.
C.4	Organisational Learning Group actions overdue by more than six months (P031) have increased at each of the four readings taken to date, from 32 to 95, and the most recent reading sits above the process average of 70. The measure is classified as Not Enough Evidence, as four data points are insufficient to confirm a statistically significant trend against process limits of 14 to 126. The direction of travel is nonetheless worth noting, particularly as it sits alongside a Result 33 narrative reporting that learning is being translated into practical improvement. The position should be reassessed once further readings are available.
C.5	Compliance with statutory timeframes for Environmental Information Regulations requests (P054) recovered to 94% against a process average of 76%, following closure of the Scottish Information Commissioner Level 2 Intervention.

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/41-26

Agenda Item: 10

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**	
Meeting Date:	**20 OCTOBER 2026**	
Report Title:	**FRAUD REPORT**	
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY** **For Reports to be held in Private** **Specify rationale below referring to Board Standing Order 9** A B C D E F G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with the current Fraud Report.
2	**Background**
2.1	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 Scottish Fire and Rescue Service's (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 SLT will provide assurance to ARAC that appropriate systems of control are in place and operating effectively, improving accountability, transparency in decision making and ensuring that key Service priorities are met.

3	Main Report/Detail
3.1	The 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: • Potential Fraud(s) • Fraud Risk Assessment • Fraud Awareness Training • The National Fraud Initiative • Whistleblowing • Gifts Hospitality and Interests (GHI)
3.2	**Potential Frauds**
3.2.1	There are no new instances of fraud to be reported to the Committee.
3.2.2	Presentations of fraud awareness will continue to be delivered to enhance awareness of reporting requirements. We will continue to engage with Services where potential incidents of fraud are reported, providing information through appropriate governance processes.
3.3	**Fraud Risk Assessment**
3.3.1	The Scottish Public Finance Manual (SPFM) requires the Service to produce an Annual Governance Statement, incorporating an evaluation of how well the Service's internal control, risk management and corporate governance arrangements have operated in practise, based upon robust internal assessment processes.
3.3.2	Within this process Directors and Heads of Function are required to complete Certificates of Assurance, through an internal control checklist (ICC). Reports are provided separately on this through the Governance, Strategy and Change Directorate.
3.3.3	Section 6 of the ICC relates to Fraud, with Fraud Risk Assessment guidance and a reporting template established to collate and report on progress against identified actions. Appendix A to the report provides a summary of the 2026/27 action plan, identifying 81 actions which will be monitored throughout the year.
3.4	**Fraud Awareness Training**
3.4.1	Discussions with the Learning and E-Development Team has allowed monitoring reports to be provided identifying completion rates and staff that have yet to complete the mandatory fraud module. The table below provides a summary of completion progress, taken from Workforce Pro directly:

Uniform Staff		Support Staff		Service Summary	
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
5424 (84%)	1041 (16%)	751 (83%)	157 (17%)	6175 (84%)	1198 (16%)

3.4.2	The requirement for staff to complete learning modules is incorporated within the FRA meetings held with Heads of Function, in relation to the annual governance statement. Appendix B to the report now provides a further breakdown of completion rates for uniform and support staff, in relation to Fraud and GHI modules.

3.4.3	Work to develop Appendix B forms part of wider activity being undertaken in relation to learning and e-development within systems to develop new reporting capabilities. This allows functional and individual completion rates to be monitored, ensuring that oversight can be undertaken within Teams and scrutiny bodies in a consistent format. This work will continue to be developed for wider compliance purposes.
3.5	**The National Fraud Initiative (NFI)**
3.5.1	The Cabinet Office closed the 2024/25 exercise on 31 March 2026 to allow time for them to prepare their 2026 National Report. For SFRS matches, 100% were completed with no fraud identified within the exercise.
3.5.2	Preparations are underway for the forthcoming exercise. The portal for the upload of data sets opened on 30 September 2026, with initial information now being uploaded by the Service. The Cabinet Office expects to release matches by the end of January 2027.
3.6	**Whistleblowing**
3.6.1	The Whistleblowing policy applies to all individuals working at all levels of the organisation, inclduing SFRS employees, consultants, contractors and agency staff.
3.6.2	Where a report is recevied in relation to the policy, where the concern relates to fraud and/or corruption, the Director of Finance, Digital and Infrastructure (FDI) will be advised and in conjunction with the Director of People, Communications and Engagement determine actions to be progressed.
3.6.3	For the current period no Whistleblowing cases were brought to the attention of the Director of FDI.
3.7	**Gifts, Hospitality and Interests**
3.7.1	The GHI register for 2026/27, up to 28 September 2026, identifies 45 entries, with further information identified within Appendix D to this report. Separately, 26 further declarations, under the £50 threshold, were received but not published.
3.7.2	Following the previous report to ARAC in July 2026 a further one entry was added to the 2026/27 Q1 register. This entry related to an offer of hospitality. 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:

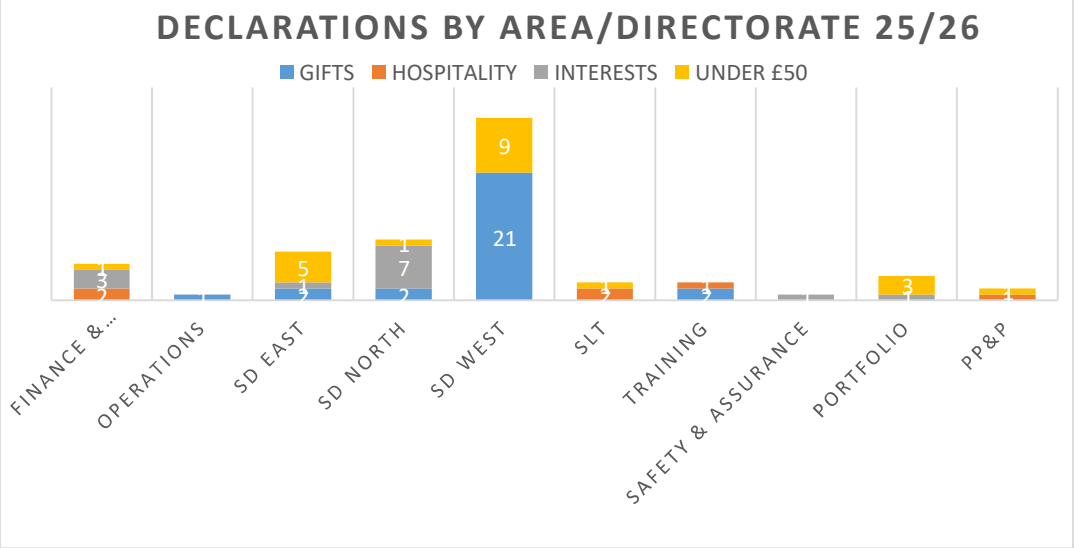
	2023/24	*2024/25*	*2025/26*	*2026/27*
Q1	4	10	9	20
Q2	36	12	15	25
Q3	6	8	13	
Q4	3	5	10	
TOTAL	**49**	**35**	**47**	**45**

3.7.4	Engagement in relation to GHI 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. These sessions have been a useful tool promote the policy and the requirement to complete the mandatory LCMS module.

3.7.5	Work has been undertaken in relation to promoting the requirement to declare gifts being received in relation to open day type events at stations with additional declarations now being received following this increased awareness. Previous registers provided a summary of information with the 2026/27 register now providing a breakdown of the individual items and individual suppliers providing a gift.
3.7.6	In relation to the Gifts, Hospitality and Interests LCMS module, held within Training for Operational Competence (TFOC), approximately 6400 members of staff have now completed this module.

Uniform Staff		Support Staff		Service Summary	
Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
5724 (87%)	821 (13%)	774 (85%)	138 (15%)	6498 (87%)	959 (13%)

3.7.7	Appendix C to the report provides a further breakdown of completion rates for uniform and support staff, in relation to Fraud and GHI modules. The development of this report forms part of wider work being undertaken in relation to learning and e-development within systems to develop new reporting capabilities. This allows functional and individual completion rates to be monitored, ensuring that oversight can be undertaken within Teams and scrutiny bodies in a consistent format. This work will continue to be developed for wider compliance purposes.
3.7.8	Declarations in relation to 2025/26 have been outlined in the chart below. It identifies 68 declarations for the year, which includes 28 Gifts, 6 Hospitality offers, 13 Interests and 21 Gifts under the £50 reporting threshold Service wide. The table below is now being used to assist in identifying areas for future engagement.



4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the information presented within the report.
5	**Key Strategic Implications**
5.1 5.1.1	**Risk Appetite and Alignment to Risk Registers** In relation to Fraud the report aligns to our Compliance appetite and the sub-category of internal governance, including systems of control and data governance for which SFRS has a Cautious appetite.

5.1.2	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 FDI.
5.2 5.2.1	**Financial** Financial implications arising from the report will be managed by the relevant Directorate.
5.3 5.3.1	**Environmental & Sustainability** Any implications arising from the report will be managed by the relevant Directorate
5.4 5.4.1	**Workforce** Any implications arising from the report will be managed by the relevant Directorate.
5.5 5.5.1	**Health & Safety** Any implications arising from the report will be managed by the relevant Directorate.
5.6 5.6.1	**Health & Wellbeing** Any implications arising from the report will be managed by the relevant Directorate.
5.7 5.7.1	**Training** The LCMS system holds a mandatory fraud module for completion by all staff. This will be monitored through regular reporting to the ARAC and discussed as part of Fraud Risk Assessment meetings.
5.8 5.8.1	**Timing** The report is provided to the ARAC on a quarterly basis.
5.9 5.9.1	**Performance** Performance information associated with this report will be monitored through regular reporting to the ARAC 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 Governance and Compliance 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.
5.15 5.15.1	**Prevention** Any implications arising from the report will be managed by the relevant Directorate.
6	**Core Brief**
6.1	The Director of Finance, Digital and Infrastructure provided the Audit and Risk Assurance Committee with the Fraud Report.

7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	James Wallace, Director of Finance, Digital and Infrastructure
7.2	**Level of Assurance: (Mark as appropriate)**	**Reasonable**
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, together with increased awareness in relation to the declaration of gifts, hospitality and interests will enhance governance arrangements, maturing the framework.
8	**Appendices/Further Reading**	
8.1	Appendix A – Fraud Risk Assessment	
8.2	Appendix B – Fraud Completion Functional Breakdown	
8.3	Appendix C – GHI Completion Functional Breakdown	
8.4	Appendix D – Gifts, Hospitality and Interests Register	

Prepared by:	David Johnston, Risk and Audit Manager
Sponsored by:	James Wallace, Director of Finance, Digital and Infrastructure
Presented by:	James Wallace, Director of Finance, Digital and Infrastructure

Links to Strategy and Corporate Values

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

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

Governance Route for Report	Meeting Date	Report Classification	Meeting Approvals/Outcomes
Audit and Risk Assurance Committee	*20 October 2026*	*For Scrutiny*	

CERTIFICATE OF ASSURANCE IMPROVEMENT ACTION PLAN 26/27
Internal Control Checklist Section

SFRS Fraud Risk Assessment

Appendix A

FRA Ref.	Directorate	Responsible Officer	Role Title	Fraud risk (what is the risk, why does it happen, what's the result)	Action Required	Due date	Risk Rating (PxI)	Latest Update Provided	Current position in relation to progress
FRA AM1	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	Equipment is stolen or misappropriated by employees or third parties due to insufficient controls in security, inventory management or deliberate misuse of organisational assets Resulting in SFRS financial losses, operational disruption, replacement costs and reputational damage.	J4 process will highlight missing equipment Enhanced comms engagement regarding SFRS assets & how to protect them, this includes but not exhaustive, importance of the J4 process to highlight missing equipment at Stations, Missing assets report mechanisms, Station Security	31/03/2027	(3x3) 9	02/09/2026	Engagement with relevant managers is ongoing and continues to strengthen adherence to requirements. Regular reviews of leavers lists are also being undertaken to track the return of equipment and ensure any outstanding items are followed up appropriately.
FRA AM2	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	Ensure new starts and existing staff follow policy and complete mandatory LCMS courses. Awareness & Completion by all staff of LCMS module for GHI Prior to UIG groups refresher training	31/03/2027	(3x3) 9	02/09/2026	Staff continue to adhere to UIG declaration requirements in relation to declarations of interest, with ongoing monitoring to support compliance. A review of staff still to complete GHI training is progressing, alongside wider mandatory training requirements, to ensure completion rates continue to improve.
FRA AM3	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	High-value assets are disposed of below market value and/or without SFRS consent due to non-compliance with disposal procedures or deliberate circumvention of approval process resulting in SFRS suffering financial loss, governance breaches and requirements, and reputational damage	Review of existing controls following incidents or following internal or external audit recommendations. Provision of suitable monitoring systems within any new Asset Management System Ensure all high-value asset disposals comply with approved disposal policies and procedures. Maintain clear records of valuations, approvals, and disposal decisions process Segregate duties, roles and responsibilities between those approving, valuing, and disposing of assets. Undertake periodic audits of asset disposals to confirm compliance with policy requirements. Relevant employees are provided with training on asset disposal procedures and governance requirements.	31/03/2027	(3x4) 12	02/09/2026	Awareness continues to be maintained across management teams, supporting consistent dissemination of requirements across teams and the wider Service. Established procedures for the sale of equipment or disposal of old fleet remain in place, with senior officer sign-off continuing to provide appropriate oversight and assurance.
FRA AM4	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	Employee deliberately claims for expenses not entitled to receive by exploiting weaknesses in internal controls for personal gain can cause financial loss to the organisation and confidence in SFRS's stewardship of public funds	Receipts to be uploaded along with expenses claims by staff Remind all staff the Reimbursement of Business Travel Expenses. Reemphasize to all whose with Line Managers responsibilities of their roles and responsibilities.	31/03/2027	(4x2) 8	02/09/2026	Completion of Fraud and GHI LCMS modules is being refreshed to strengthen awareness across teams. Verification activity continues to sample payments on an ongoing basis, with any issues identified being investigated and progressed as appropriate.
FRA AM6	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	SFRS vehicles may be used for unauthorised personal purposes or deliberate misuse by employees due to inadequate monitoring of vehicle usage, and vehicle allocations resulting in SFRS incurring increased fuel and maintenance costs, financial losses, insurance and liability risks along with reputational damage.	Awareness of and review of receipts, Remind all staff of the correct uses of SFRS vehicles Maintain vehicle logbooks and require journeys to be recorded and justified & periodic spot-checks are conducted Oversight/review of mileage, fuel consumption, and vehicle usage records including query/escalation process Restrict vehicle access to authorised employees only/Maintain allocation register Use vehicle tracking/GPS systems where appropriate to monitor usage. Investigate any suspected misuse and take appropriate corrective or disciplinary action where necessary.	31/03/2027	(4x3)12	02/09/2026	Managers continue to monitor adherence to aligned policy and guidance. Engagement with line manager continues to be held as part of functional team meetings.
FRA AM5	Finance Digital & Infrastructure	Ijaz Bashir	Head of Asset Management	Deliberate misuse of SFRS fuel cards by employees resulting in fraudulent fuel claims, unauthorised purchases causing SFRS financial loss, increased operational costs, and reputational damage.	Asset Management to resource & develop a team with a remit to include monitoring and reporting on the use of vehicles and associated fuel costs Remind staff on the appropriate use of fuel cards and reporting requirements. Monitoring & oversight of Fleet services to include the review exception reports to identify unusual fuel usage, excessive mileage, or purchases inconsistent with vehicle activity and investigate anomalies promptly and have escalation process. Periodic audits/spot checks of fuel card transactions and vehicle usage records.	31/03/2027	(4x3) 12	02/09/2026	The Fleet Systems Manager actively oversees the centralised administration team, including the use and monitoring of fuel cards. This continues to provide oversight and is supporting the wider review of established governance processes within this area.
FRA DaTS1	Finance Digital & Infrastructure	Greg Aitken	Head of Digital, Data & Technology	ICT assets due for replacement and disposal are fraudulently removed or stolen due to lack of controls or oversight resulting financial loss through loss of assets, potential data breaches, inaccurate asset records, reputational damage, and non-compliance with information governance and data protection requirements.	The SFRS Asset Disposal Policy - asset disposal register aligned to third party disposal certificate requires to be reviewed by DaTS (sections 9.2 and 9.3). Ensure all relevant staff are aware of the disposal process and their roles & responsibilities within the process. Review Disposal Policy for any potential strengthening of controls, i.e., segregation of duties, no single individual responsible for entire disposal process, robust reconciliation process against asset records including certificates of destruction	30/09/2028	(2x3) 6	28/09/2026	Awareness to all relevant staff of the disposal process has been carried out. The inventories of disposal are maintained by the DDaT EUC Team. Sections 9.2 and 9.3 of the SFRS DISPOSAL OF SURPLUS ASSETS AND INVENTORY ITEMS PROCEDURE has been fully updated to include the current process and disposal partner details, with a full review of the Policy due August 2028.
FRA DaTS2	Finance Digital & Infrastructure	Greg Aitken	Head of Digital, Data & Technology	The continued reliance on unsupported end-of-life systems and hardware which can no longer be security patched or fully supported by vendors, may create opportunities for malicious actors to exploit known vulnerabilities, resulting in unauthorised access to, theft of, or manipulation of sensitive data and organisational resources, leading to fraud, financial loss, service disruption, regulatory breaches, and reputational damage.	DDaT support, and prioritise, the programmes and projects which will deliver new/upgraded systems/hardware to replace technical debt i.e. ESMCP/IVS, NMS, CBS, Rostering, etc. Remove, archive, or migrate sensitive data from unsupported systems wherever possible to reduce the impact of a breach. Have a inventory /workplan of all unsupported systems, including business owners, associated risks, and planned replacement dates. Continued updates to Senior Management to be aware of risk & gain formal approval and documented risk acceptance for continued use of EOL systems	31/03/2027	(4x5) 20	28/09/2026	This work aligns to the Technical Debt project from the DDaT Programme of Work 26/27 which has a due date of 31/03/2027.

FRA DaTS3	Finance Digital & Infrastructure	Greg Aitken	Head of Digital, Data & Technology	The lack of effective contract management may result in suppliers, contractors, or employees exploiting weaknesses in contract monitoring or performance management, leading to overpayments, unauthorised expenditure, delivery of services not in accordance with contractual terms, fraud, financial loss, and reputational damage.	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. (DDaT contract management training) Consideration of wider procurement contract management training to retain ownership and awareness. There is an appointed contract manager and is aware of role through appropriate training Oversight of contracts through regular review meetings	31/12/2026	(3x3) 9	28/09/2026	LCMS GHI training completion rate for DDaT close to 100% All DDaT contracts have been assigned a DDaT Contract Manager, they have all been offered, and most have undertaken, Contract Management training. The Contract management of DDaT contracts is now a standing agenda item at the Extended Management Meetings (every 6 weeks)
FRA DaTS4	Finance Digital & Infrastructure	Greg Aitken	Head of Digital, Data & Technology	the misuse of SFRS fleet vehicles and fuel cards by staff for unauthorised personal purposes, including use outwith contracted working hours may result in fraudulent use of organisational resources, leading to unnecessary fuel and vehicle costs, financial loss, inaccurate records, and reputational damage.	All DDaT staff who use SFRS fleet vehicles and their associated fuel cards to be reminded of the relevant polices regarding their use. Oversight/spot check of logbooks by management to ensure compliance Restrict vehicle access to authorised employees only	31/03/2027	(1x3) 3	28/09/2026	Action owner considers this FRA as Complete. This has still to be reviewed & supporting evidence will be required as part of the revised FRA process
FRA DaTS5	Finance Digital & Infrastructure	Greg Aitken	Head of Digital, Data & Technology	Employees claim expenses that are may deliberately false or inflated claims or are inaccurate, duplicated or not for business purposes due to ineffective approval processes resulting in unauthorised expenditure, financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	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 Employees are reminded to familiarise themselves with the relevant T&E Policy and any over polices related to reimbursement claims. Line Mangers to ensure acknowledgement is recorded within PDR Pro/Wordforce Pro, Mandatory module of Anti-Fraud training completed by all staff. Line Management responsibility to ensure oversight of submitted claims are undertaken.	31/03/2027	(1x2) 2	28/09/2026	The reminder of the importance of following policy has been completed. Completion of the Fraud training via Workforce Pro has been completed by all DDaT staff, and pro-active monitoring by line managers has been put in place.
FRA FaP1	Finance Digital & Infrastructure	Lynne McGeough	Head of Finance & Procurement	A risk that an employee misuses personal information (bank details, next of kin, etc) to commit or facilitate fraud, resulting in financial loss, data breaches, regulatory non-compliance, and reputational damage.	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. Management discussions as part of FMT to maintain awareness. Line Managers to review/monitor access permissions for staff as appropriate to their role. All staff to familiarise themselves withe the SFRS Information Security & GDPR Policy's	31/03/2027	(3x3) 9	28/09/2026	Details of staff still to complete fraud and GHI LCMS modules have been provided with Head of Function to engage through line managers to ensure modules are completed as soon as possible.
FRA FaP2	Finance Digital & Infrastructure	Lynne McGeough	Head of Finance & Procurement	New staff and employees transitioning into new roles are unaware of established controls and their responsibilities, resulting in increased fraud risk, non-compliance, and financial loss.	Ensuring processes are maintained in relation to removing staff leaving the Service or staff moving roles within the Service, requiring different authorisation levels. Management discussions as part of FMT to maintain awareness and review processes to ensure adequate systems of control are maintained. Line Managers to be aware of the SFRS Induction process provided within the Line Manager Guidance document within iHub for new starters and this is adhered to.	31/03/2027	(3x3) 9	28/09/2026	Discussions within FMT to maintain awareness and engagement by line managers and monitor established processes to ensure they continue to maintain required levels of control.
FRA FaP3	Finance Digital & Infrastructure	Lynne McGeough	Head of Finance & Procurement	Inadequate segregation of duties enables an individual to control end-to-end financial processes, resulting in increased opportunities for fraud, error, financial loss, and non-compliance.	Monitor authoriser accesses issued, access permissions granted to ensure staff leaving the Service or moving to new roles have their access reviewed and provided level of access applicable to role. Functions to review guidance notes to ensure current to process and includes segregated responsibilities for initiating, reviewing, approving, and processing transactions. Conduct regular management reviews to ensure process being adhered to. Regular Monitor and investigate unusual activity from system audit reports	31/03/2027	(3x3) 9	28/09/2026	Head of Function to review current processes and provide confirmation that controls remain in place, are suitable and subject to revision where additional controls are deemed necessary.
FRA FaP4	Finance Digital & Infrastructure	Lynne McGeough	Head of Finance & Procurement	There is a risk that the implementation of the new Finance, HR and Payroll system creates new fraud vulnerabilities as processes and controls are established, resulting in financial loss, control failures, and non-compliance.	Through implementation and build of new Finance, HR Payroll System, ensure appropriate controls are embedded within system. Engage with relevant staff and Teams to ensure suitability of controls to support the Services overall system of control. Identify and provide required training on system controls through the implementation of the system. Complete fraud risk assessments for all new and changed processes. Design and test controls before system go-live. Ensure appropriate segregation of duties and role-based access controls. Provide training for staff and managers on new processes and controls. Monitor high-risk transactions during the transition period. Implement audit trails and exception reporting. Undertake post-implementation reviews to identify control gaps. Produce & maintain clear process documentation with clearly define roles and responsibilities of ownership	31/10/2027	(3x4)12	28/09/2026	Current procurement underway for new finance system. Discussions being held regarding controls required to minimise the risk of fraud within the new system.
FRA FaP5	Finance Digital & Infrastructure	Lynne McGeough	Head of Finance & Procurement	A risk that employees deliberately overstate or falsify expense claims to obtain reimbursement beyond actual costs incurred, resulting in financial loss, fraud, and breaches of Policy.	Receipts to be uploaded along with expenses claims by staff to be monitored by line managers with FMT discussions ensuring that awareness of requirements is understood and monitoring undertaken. All staff familiarise themselves with the SFRS Travel & Expenses, and any other SFRS polices related to expenses and allowances. Line Managers to understand their roles and responsibilities	31/03/2027	(1x2) 2	28/09/2026	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 GOV1	Governance, Strategy & Change	Richard Whetton (TEMP - David Johnston)	Head of Governance & Compliance	Employees engage in collusion with suppliers, contractors, or other parties to facilitate fraudulent activity or gain improper advantage due to ineffective oversight & controls, unmanaged conflicts of interest resulting in financial loss or Reputational Damage.	Ensure all staff have completed mandatory fraud and GHI LCMS modules. Ensure procurement activity is undertaken in line with provided guidance with all relevant interests provided to UIG's. Ongoing engagement through management team to ensure managers are aware of requirements and engage with teams.	31/03/2027	(2x3) 6	16/09/2026	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 consideration.
FRA GOV2	Governance, Strategy & Change	Richard Whetton (TEMP - Chris Fitzpatrick)	Head of Governance & Compliance	There is a risk that individuals deliberately input or use false or inaccurate data within SFRS systems to influence outcomes due to inadequate controls or resource constraints affecting data quality management	Review capacity and capability within Team and ensure capacity and capability within wider Service is sufficient to maintain data standards. Review strategy to ensure it clearly articulates employee roles and responsibilities within strategy	31/03/2027	(3x4) 12	16/09/2026	Continued engagement is being maintained in relation to data standards with additional capacity in relation to data governance identified in line with additional budget requirements.
FRA GOV3	Governance, Strategy & Change	Richard Whetton (TEMP - Asha Narsapur)	Head of Governance & Compliance	There is a risk that equipment is lost, stolen, or not returned due to ineffective asset management controls, resulting in financial loss, operational impacts or unauthorised use of organisational assets.	SFRS Legal Services will remind heads of function to let them know if they need legal assistance to peruse the loss or return of equipment Reminder to all with line management responsibility of their roles to ensure process are followed in line with leaver process. Maintain an inventory of asset issue to staff (especially those working from home) to ensure all equipment is returned.	31/03/2027	(2x3) 6	16/09/2026	Legal Services will issue an email to all Heads of function with discussions to be held within Governance and compliance to ensure awareness is maintained by line managers.
FRA GOV4	Governance, Strategy & Change	Richard Whetton (TEMP - David Johnston)	Head of Governance & Compliance	Employees claim expenses that may be deliberately falsified, inflated or provide inaccurate, duplicated or non business claims. This may be due to ineffective approval processes resulting in unauthorised expenditure, financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	Employees are reminded to familiarise themselves with the relevant T&E Policy and any other polices related to reimbursement claims. Line Mangers to check this is recorded within PDR Pro/Word force Pro, Mandatory module of Anti-Fraud training completed by all staff. Line Management responsibility to ensure oversight of submitted claims are undertaken.	31/03/2027	(2x4) 8	16/09/2026	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 with engagement with the Verification Team where errors are identified within claims expenses.
FRA PFOL1	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	Employees claim expenses that may be deliberately falsified, inflated or provide inaccurate, duplicated or non business claims. This may be due to ineffective approval processes resulting in unauthorised expenditure, financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	On-going monitoring and compliance with SFRS policies and procedures. Re-iterate process and policy at team meetings at least annually.	31/03/2027	(2x3) 6	29/09/2026	The Head of Function continues to receive and scrutinise expense reports, challenge unusual or potentially non-compliant entries, and refer relevant claims to line managers for documented review and follow-up. Any exceptions identified are investigated and resolved in accordance with SFRS policy, with recurring issues reported to the management team to identify trends and required corrective action. The Head of Function also reminds line managers to ensure their teams complete mandatory training and follows up outstanding modules with staff.
FRA PFOL2	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	TOIL and leave are claimed that they are not entitled resulting in financial loss, operational impacts, and non-compliance of polices	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.	31/03/2027	(2x3) 6	29/09/2026	The Head of Function continues to review flexitime and TOIL records periodically to confirm that hours claimed are accurate, authorised and compliant with SFRS requirements. Line managers are required to undertake and document equivalent checks for their direct reports, promptly challenge and correct anomalies, and escalate repeated or material exceptions to the Head of Function. Completion and outcomes of these reviews will be monitored through management meetings.
FRA PFOL3	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	A member of staff accesses systems / data for which they do not have authorisation and uses information for personal gain which could lead to potential fraud and damage to the reputation of the Service.	Continual review of existing controls following incidents or following internal or external audit recommendations. Use appropriate authentication and security with existing systems.	31/03/2027	(2x3) 6	29/09/2026	Access to systems and data is restricted on a least-privilege, role-based basis and requires appropriate management authorisation. Access rights are reviewed periodically and following role changes or departures, with unnecessary or inappropriate permissions removed promptly. Any anomalies or suspected misuse are documented, investigated and escalated in accordance with SFRS procedures, and review records are retained as evidence. Team briefings and mandatory data protection and information security training are used to reinforce responsibilities and emerging risks.
FRA PFOL4	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	Staff deliberately fail to comply with SFRS travel requirements, resulting in inappropriate expenditure, financial loss, and non-compliance with organisational policies	Continual review of existing controls following incidents or following internal or external audit recommendations. Ensure appropriate use of hotels and accommodation for work purposes.	31/03/2027	(2x1) 2	29/09/2026	Business travel and hotel accommodation are subject to prior management approval, with the business need, available alternatives and value for money considered before bookings are made. Claims and supporting receipts are reviewed against approved arrangements and SFRS policy, with unusual, excessive or non-compliant expenditure challenged, documented and escalated where necessary. Requirements are reinforced with staff through team communications, and records of approvals and reviews are retained as evidence of control operation.
FRA PFOL5	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	Staff may use SFRS vehicles for private purposes outwith Service policy or may inaccurately claim millage following the use of private vehicles or fail to provide receipts for fuel used. This can result in adverse scrutiny of the Service and a failure to evidence adherence to Service policy.	Managers to continue to monitor use of both fleet and private vehicles ensuring the policy and procedure are adhered to. This includes checking that all mileage claims are supported by relevant fuel receipts.	31/03/2027	(2x1) 2	29/09/2026	The Head of Function confirms that checks of business journeys, mileage claims and the use of SFRS and private vehicles are ongoing. Line managers verify that journeys are necessary, appropriately authorised, accurately recorded and compliant with SFRS travel and vehicle procedures, including review of supporting records where applicable. Unusual, duplicate or non-compliant claims are challenged, corrected and escalated where necessary, with review outcomes retained as evidence. Requirements are reinforced regularly with staff through team communications.

FRA PFOL6	Governance, Strategy & Change	Curtis Montgomery	Head of Strategy and Change	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	Staff undertaking activity aligned to projects where procurement activity is undertaken need to ensure that all relevant declarations of interest are identified through UIG's and declared as apart of the GHI register. Raise awareness of implications where hospitality and/or gifts are provided by suppliers during programmes/major projects, which may attempt to influence management decisions. Ensure all gifts are declared for logging in the register and that mandatory modules for Fraud and GHI are completed.	31/03/2027	(2x3) 6	29/09/2026	The Head of Function continues to monitor gifts, hospitality and interests across the team and reinforce the requirement for prompt declaration and approval in accordance with SFRS policy. One declaration received in February was reviewed and recorded in the appropriate register. Managers periodically confirm whether any further gifts, hospitality or potential conflicts have arisen, rather than relying solely on declarations being submitted. Register entries and nil returns are reviewed for completeness, with late, unusual or potentially inappropriate items challenged, documented and escalated where necessary.
FRA OPS1	Operational Delivery	William Pollard	Head of Operations	Employees claim expenses that are may deliberately false or inflated claims or are inaccurate, duplicated or not for business purposes due to ineffective approval processes resulting in unauthorised expenditure, financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	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. Employees are reminded to familiarise themselves with the relevant T&E Policy and any over polices related to reimbursement claims & Acknowledgement is recorded within PDR Pro/Wordforce Pro, Line Managers to ensure a Mandatory module of Anti-Fraud training completed by all staff. Line Management responsibility to ensure oversight of submitted claims are undertaken.	31/03/2027	(1x2) 2	29/09/2026	All teams within the Operations function have completed Fraud and LCMS modules. 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	Operational Delivery	William Pollard	Head of Operations	There is a risk that an employee could claim additional annual leave, flexi leave, or TOIL that they are not entitled to due to inadequate controls, or incorrect recording of entitlement balances, resulting in personal gain for the individual and operational & financial impacts for SFRS	Regular reconciliations and audits of leave, flexi, and TOIL balances By Line Managers to identify discrepancies. System with automated controls that calculate entitlements and prevent claims exceeding available balances. Toil/Flexi held in a central location to allow for management review All staff to familiarise with the relevant policies and guidance outlining eligibility, roles and responsibilities. Accurate record keeping with supporting evidence retained for TOIL accruals and leave	31/03/2027	(1x2) 2	29/09/2026	Discussions to be held at FMT 22/10/2026 to raise awareness and monitoring of leave entitlement.
FRA OPS3	Operational Delivery	William Pollard	Head of Operations	SFRS vehicles and Fuel Cards are used for unauthorised personal purposes or deliberate misuse by employees due to inadequate monitoring of vehicle usage, and vehicle allocations resulting in SFRS incurring increased fuel and maintenance costs, financial losses, insurance and liability risks along with reputational damage.	Line managers to ensure all staff are aware of the SFRS Policy regarding fuel cards and management of vehicles. Annual statements are submitted to Fleet disclosing any private use.	31/03/2027	(2x3) 6	29/09/2026	This will be raised at next FMT 22nd October to raise awareness of SFRS Policy regards fuel cards and vehicle management.
FRA OPS4	Operational Delivery	William Pollard	Head of Operations	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisations stewardship of public funds	Regular review of purchase card expenditure and verification of any anomalies Reminder of all P-Card holder staff of the P-Card policy, emphasising the roles and responsibilities section. and escalation processes in line with P-Card Policy and Anti-Fraud Policy. Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance.	31/03/2027	(2x3) 6	29/09/2026	Discussions held at FMT to raise awareness and monitoring of P-Card use.
FRA OPS5	Operational Delivery	William Pollard	Head of Operations	There is a risk that ICT equipment may not be returned when an employee leaves, changes role, or no longer requires the item due to inadequate asset tracking and return processes, resulting in loss of assets, financial cost, and the potential for inappropriate or unauthorised use of equipment.	Managers are briefed/supervised to ensure exit interviews and transfer process management is supportive achieving this outcome Strong emphasise of the managers responsibility to ensure all equipment is returned. Line Managers keep an inventory of all ICT equipment issue to staff	31/03/2027	(2x3) 6	29/09/2026	Monitoring and use of leavers exit form with discussions held at FMT to raise awareness.
FRA OPS6	Operational Delivery	William Pollard	Head of Operations	Failure to manage the Return of Uniform/PPE for Leavers appropriately could lead to the illegitimate use of identifiable SFRS PPE/Uniform for fraudulent purposes such as accessing SFRS and public premises and to members of the Public. Impact is reputable damage along with Security and safety risks to both SFRS and to members of the public	Managers are briefed/supervised to ensure exit interviews and transfer process management is supportive achieving this outcome Re-enforce the importance to Staff & Line Managers of the correct uniform/PPE procedures & communicated to all staff Including Lost/Stolen, disposal and Leavers processes. Periodic checks/audits of uniform & PPE records are undertaken against issued records to ensure accuracy & completeness. Escalate and follow up outstanding uniform and PPE returns through management processes.	31/03/2027	(1x2) 2	29/09/2026	Monitoring and use of leavers exit form with discussions held at FMT to raise awareness.
FRA OPS7	Operational Delivery	William Pollard	Head of Operations	There is a risk that employee or organisational data becomes inaccurate, outdated, lost, accessed without authorisation, or misused due to inadequate data management processes insufficient security controls, resulting in regulatory non-compliance, reputational damage, financial loss, and potential breaches of confidentiality.	Management Team ensure that this area of compliance is discussed in briefings, appraisals and schemes of work Regular review of permission access to systems/SharePoint sites, etc. within directorate/function to ensure it is kept up to date & access removed promptly after movement from function/area. Ensure the mandatory training related to Information Security, GDPR is undertake by directorate staff and is monitored/managed accordingly Review of records against SFRS Retention Policy	31/03/2027	(2x3) 6	29/09/2026	All teams within the Operations function have completed Fraud and LCMS modules. GDPR training modules to be completed and monitored by FMT.

FRA OPS8	Operational Delivery	William Pollard	Head of Operations	Staff unaware of their responsibilities and requirements for preventing, detecting, and reporting fraud due to insufficient training, communication, or awareness of policies and procedures, resulting in fraud risks not being identified or reported, financial loss, regulatory non-compliance, and reputational damage.	FRAUD & LCMS modules - adhering to policies. Compliance audited via periodic reports. All staff to complete mandatory Fraud Training, familiarise themselves with the Anti-Fraud Policy, especially the section areas for Role & Responsibilities & reporting Fraud	31/03/2027	(1x2) 2	29/09/2026	All teams within the Operations function have completed Fraud and LCMS modules. 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 FMT and Performance management meetings. Fraud risks are captured on the Functional Risk register.
FRA OPS9	Operational Delivery	William Pollard	Head of Operations	There is a risk that staff collude with suppliers due to inadequate controls and oversight, resulting in fraud, financial loss, non-compliance with procurement regulations, and reputational damage.	Management Team ensure that this area of compliance is discussed in briefings, appraisals and schemes of work. Awareness & Completion by all staff of LCMS module for GHI Prior to UIG groups refresher training	31/03/2027	(2x3) 6	29/09/2026	Monitoring of and completion of mandatory Gifts, Hospitality and Interests module. Hazel Buttery to be invited to FMT to provide overview of GHI process.
FRA SDE1	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	On Call staff receive payment for activities not undertaken, attended, authorised, or that did not occur due to the deliberate submission of false or misleading claims, or inaccuracies within the recording system. This may result in financial loss to SFRS, payroll inaccuracies, reputational harm, reduced confidence in governance arrangements, and ineffective stewardship of public funds.	Implement enhanced verification, approval, and audit controls to ensure claims are supported by appropriate records and authorisation. Mandate fraud awareness and professional behaviours training for employees and managers, provide additional support for newly appointed managers, strengthen leadership accountability through a visible top-down culture, enhance Gartan payroll system controls and exception reporting, and reinforce quarterly Station Logbook assurance checks to identify and prevent fraudulent or inaccurate claims.	31/03/2027	(3x2) 6	29/09/2026	Station audits continue to provide assurance over the accuracy of claims. Verification Team involvement is being introduced to strengthen monitoring of quarterly returns following low compliance identified in Q1. Improvement activity is being progressed through the On-Call Tactical Group to increase compliance with On-Call Duty Payment Logbook procedures.
FRA SDE2	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	There is a risk that employees working Wholetime, FDO, or Day Duty arrangements receive payment for activities, duties, overtime, or events not undertaken, attended, or authorised due to the deliberate submission of false claims, inaccuracies in recording systems, inadequate management oversight, or weaknesses in approval controls. This may result in financial loss to SFRS, payroll inaccuracies, reputational damage, weakened governance and assurance arrangements, and ineffective stewardship of public funds.	Strengthen management oversight, monitoring and review of claims through regular verification checks, exception reporting and audit activity. Reinforce the roles and responsibilities of Line Managers and Local Senior Officers through targeted communication and engagement, provide additional training for newly appointed managers, promote a strong ethical culture through visible senior leadership, and utilise Kronos system monitoring to ensure working time records remain accurate, up to date, and subject to effective management scrutiny. Lessons learned from audits and investigations will be used to continually improve controls, alongside mandatory fraud awareness and professional behaviours training for all relevant employees.	31/03/2027	(3x2) 6	29/09/2026	The Verification Team continues to undertake sample checks of claims and has identified the need for ongoing management engagement to ensure the accuracy and validity of future submissions. Managers are required to promote awareness of policy requirements, monitor compliance, and take appropriate action to address recurring errors or discrepancies.
FRA SDE3	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	Risk that SFRS vehicles and/or fuel cards are used for unauthorised personal purposes by employees due to weaknesses in monitoring, oversight, and control arrangements, or through deliberate misuse. This may result in financial loss, increased operating costs, insurance and liability risks, reputational damage, and ineffective stewardship of public assets and funds.	Strengthen management oversight and monitoring of vehicle and fuel card usage through regular review of mileage, fuel consumption and vehicle usage records, supported by verification checks, periodic audits and spot checks. Reinforce staff awareness of the appropriate use of SFRS vehicles, maintain vehicle logbooks and allocation records, restrict vehicle access to authorised employees, and utilise vehicle tracking systems where appropriate. Establish clear query and escalation processes for anomalies, ensure suspected misuse is investigated promptly, and support controls through mandatory fraud awareness training, communication activities, and lessons learned from audits and investigations.	31/03/2027	(3x2) 6	29/09/2026	Vehicle log books continue to be monitored to ensure compliance with Service policy and the accurate recording of vehicle usage. Monthly LSO Fuel Usage and Mileage Reports are reviewed by management to identify anomalies, validate fuel expenditure and provide assurance that Service vehicles and fuel cards are being used appropriately. Any discrepancies are subject to further enquiry and corrective action where required.
FRA SDE4	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	Employees working Support Staff, Day Duty, or FDM arrangements receive payment, flexi-time credit, allowances, or other benefits to which they are not entitled due to the deliberate falsification of working hours, attendance records, availability, or business activities, or through weaknesses in recording, oversight, and approval controls, resulting in SFRS incurring financial loss, payroll discrepancies, reputational damage, weakened governance arrangements, and a lack of stewardship of public funds.	Strengthen line manager supervision, monitoring and verification of attendance, working arrangements, and business activity through regular assurance checks and effective use of workforce management systems. Reinforce the roles and responsibilities of Line Managers and Local Senior Officers through targeted communication, provide additional training for newly appointed managers, and promote a strong culture of integrity through visible senior leadership. Ensure Kronos records are maintained accurately and subject to active management oversight, and implement robust rota, TOIL and annual leave recording arrangements for Support and Day Duty staff. Controls will be supported by mandatory fraud awareness training, investigation of identified anomalies, and continuous improvement through lessons learned from audits and investigations.	31/03/2027	(3x3) 9	29/09/2026	Management monitoring and assurance arrangements are in place to support compliance with Wholetime Day Duty working hours, attendance and leave policies. A review of quality assurance arrangements for FDM flexi-time records is required to establish a consistent approach to monitoring and verification in the absence of clear guidance.
FRA SDE5	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	An employee makes unauthorised purchases or incurs personal expenditure using Service funds, procurement cards, purchasing processes, contracts, or supplier arrangements, resulting in financial loss, misuse of public resources, or personal gain.	Maintain effective procurement controls through segregation of duties, approval processes, procurement card monitoring, periodic expenditure reviews, and audit activity. Reinforce the responsibilities of procurement card holders through targeted communication and reminders of P-Card Policy requirements, including escalation arrangements under the P-Card and Anti-Fraud Policies. Promote employee awareness of acceptable use requirements and the consequences of non-compliance, supported by mandatory fraud awareness training, management oversight, investigation of identified anomalies, and continuous improvement through lessons learned from audits and investigations.	31/03/2027	(3x2) 6	29/09/2026	Tech1 approval workflows provide automated expenditure controls, supported by line management oversight and ongoing monitoring to ensure compliance with procurement and financial procedures.

FRA SDE6	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	Cash monies relating to canteen, welfare, social, or other local funds are not handled, recorded, or safeguarded appropriately, resulting in potential fraud, misappropriation, or financial loss.	Enhance cash handling controls through compliance with the SFRS Cash Handling Policy, including the maintenance of accurate and complete records, segregation of duties, secure storage and prompt banking of cash. Reinforce staff awareness of cash handling responsibilities and ensure no single individual is responsible for the collection, counting and banking of cash. Support controls through independent reconciliations, management oversight, periodic audits, investigation of discrepancies, and consideration of cashless payment methods where appropriate, supported by robust record keeping and financial accountability.	31/03/2027	(4x2) 8	29/09/2026	Station audits include sampling of cash handling and petty cash arrangements to provide assurance that local funds are managed, recorded and safeguarded in line with Service procedures and financial controls.
FRA SDE7	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	Personal or organisational data accessed through SFRS systems is misused, shared, or disclosed by employees for personal benefit, financial gain, or fraudulent purposes due to inadequate access controls, ineffective monitoring, weaknesses in oversight arrangements, or deliberate abuse of authorised access. This may result in data breaches, financial loss, regulatory sanctions, reputational damage, loss of stakeholder trust, and ineffective stewardship of sensitive information and public resources.	Maintain effective information governance controls through regular reviews of user permissions and access rights across systems, SharePoint sites, and other information repositories to ensure access remains appropriate and is removed promptly following changes in role, function, or employment. Support controls through system monitoring, management oversight, periodic audits, and the investigation of identified breaches or suspicious activity. Monitor completion of mandatory Information Security, GDPR, and fraud awareness training to ensure employees understand their responsibilities for protecting Service information and data.	31/03/2027	(2x4) 8	29/09/2026	Mandatory information governance and data protection training is monitored through TfOC, with management oversight and performance reporting providing assurance that staff understand their responsibilities for protecting Service information and personal data.
FRA SDE8	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	gifts, hospitality, interests, or relationships, resulting in actual, potential, or perceived conflicts of interest. Opportunities arise through inadequate oversight, weaknesses in declaration processes, or the deliberate concealment of interests, leading to participation in decision-making for personal gain, fraud, financial loss, reputational damage, and reduced public confidence in SFRS.	Maintain compliance with Gifts, Hospitality and Interests policies and procedures through the timely declaration and recording of gifts, hospitality and interests, supported by effective management oversight and periodic review of registers. Reinforce staff awareness through targeted communications, mandatory completion	31/03/2027	(2x4) 8	29/09/2026	Mandatory Gifts, Hospitality and Interests training is supported by ongoing awareness activity. Further engagement is being undertaken in relation to fundraising events to reinforce governance requirements and ensure appropriate records are maintained for donations received.
FRA SDE9	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	Funds raised for charities and good causes within community fire stations may be mismanaged, misappropriated, or not appropriately accounted for, resulting in potential financial loss, reputational damage, and loss of trust for both the Service and the beneficiary charities.	Maintain robust controls for the collection, handling, recording, storage and transfer of charitable funds through clear procedures, segregation of duties, accurate and complete record keeping, periodic reconciliations, and effective management oversight. Reinforce staff awareness of the requirements of the SFRS Cash Handling Policy, ensuring no single individual is responsible for the collection, counting and banking of cash, and that cash is stored securely and banked promptly. Ensure monies, donations and prizes received from members of the public or external organisations are appropriately recorded and declared where required, with consideration given to maintaining fundraising and prize registers and secure storage arrangements. Regular reviews, assurance checks, staff communication and guidance will support transparency, accountability, and compliance with agreed processes.	31/03/2027	(3x3) 9	29/09/2026	Guidance is provided ahead of peak fundraising periods to reinforce requirements for the management of charitable funds and gifts and hospitality declarations. Records are reviewed and followed up where required. An online training session delivered during Quarter 1 2026/27 further strengthened awareness, governance and compliance arrangements.
FRA SDE10	Operational Delivery	Andrew Kenna	Head of Service Delivery East and North Mainland	An employee deliberately misuses, removes, steals, or fails to appropriately account for Service equipment, tools, consumables, uniforms, PPE, or other assets for personal use, personal gain, or unauthorised third-party benefit, resulting in financial loss, operational disruption, or reputational damage to the Service.	Maintain effective controls over Service assets through accurate asset inventories, stock checks, periodic audits, and clear accountability for the issue, return, disposal, and replacement of uniform, PPE, and other Service assets. Reinforce staff and line manager awareness of uniform and PPE procedures, including requirements relating to lost or stolen items, employee leavers, and disposal arrangements. Periodic assurance checks and audits of asset, uniform and PPE records should be undertaken against issued records to ensure accuracy and completeness. Controls will be supported by management oversight, mandatory fraud awareness training, and the investigation of identified discrepancies to promote accountability, safeguard Service assets, and minimise the risk of loss, misuse or fraud.	31/03/2027	(2x3) 6	29/09/2026	The Leavers Kit Return List, supported by line management oversight, provides assurance that Service assets are appropriately accounted for and returned, reducing the risk of loss, misuse or unauthorised retention.
FRA SDW1	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	On Call staff receive payment for an activity not undertaken due to the deliberate submission or an inaccurate claim error within the recording system resulting in SFRS incurring financial loss, payroll discrepancies, reputational damage and lack of stewardship of public funds.	Reinforce guidance and procedures, monitor use of station logs books, reinforce requirements for station audits. Completion of Fraud LCMS module. Management oversight in relation to payment logbook quarterly checks. Submission of information to verification team - quality assurance of information Communicated reminder of Line manager & LSO Local managements role & responsibilities Additional training to New management individuals in role. Senior management Top down approach, Being culture and behaviour champions On Call Gartan System, more built in controls within the payroll module. Re-enforce quarterly Station Logbook checks by Station Managers	31/03/2027	(3x3) 9	01/09/2026	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.
FRA SDW2	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	Lack of accountability or insufficient management capacity to carry out required supervisory and approval duties may cause fraudulent activity to go undetected resulting in financial loss and reputational damage to the Service.	Ensure managers receive appropriate training on their control, supervisory, and approval responsibilities. Conduct periodic compliance checks to confirm management controls are being applied consistently. Establish performance measures that incorporate management oversight responsibilities. Ensure adequate management resource and cover arrangements are in place to maintain effective supervision and control.	31/03/2027	(3x3) 9	01/09/2026	New identified risk, no progress to date

FRA SDW3	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisation's stewardship of public funds	Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module. HoF reviews all P-Card usage associated with SA budget. Reminder of all P-Card holder staff of the P-Card policy, emphasising the roles and responsibilities section. and escalation processes in line with P-Card Policy and Anti-Fraud Policy. Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance.	31/03/2027	(2x4) 8	01/09/2026	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.
FRA SDW4	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	risk that additional hours are accrued incorrectly or claimed fraudulently by employees working Whole Time, FDO, or Day Duty arrangements due to errors in recording working time lack of management oversight, weaknesses in approval processes, or the deliberate submission of inaccurate claims resulting in SFRS incurring financial loss, payroll discrepancies, reputational damage and lack of stewardship of public funds.	Reinforce guidance and procedures, monitor use of station logs books, reinforce requirements for station audits. Completion of Fraud LCMS module. Culture and behaviour activity - how to ensure consistency across areas. Communicated reminder of Line manager & LSO Local managements role & responsibilities Additional training to New management individuals in role. Senior management Top down approach, Being culture and behaviour champions SWDS & FDO Kronos system - Line Managers overview & monitoring, ensure Kronos is kept up to date with accurate data. Day Duty Staff - Line Manager Oversight, central location Rota/Toil/Annual Leave system required	31/03/2027	(3x4) 12	01/09/2026	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. Learning from this review will be used to inform the development of standardised availability planning principles, alongside additional management processes and performance metrics. 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. 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.
FRA SDW5	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	An employee accesses personal or organisational data via electronic recording systems and misuses information for personal benefit or financial gain. Opportunity due to inadequate access controls, monitoring and oversight. Resulting in misuse of sensitive information, resulting in potential data breaches, reputational damage & lost of trust of the organisation.	Regular review of permission access to systems/SharePoint sites, etc. within directorate/function to ensure it is kept up to date & access removed promptly after movement from function/area. Ensure the mandatory training related to Information Security, GDPR is undertake by directorate staff and is monitored/managed accordingly	31/03/2027	(2x4) 8	01/09/2026	LCMS completion rates and issues are regularly monitored through local and regional governance and assurance meetings.
FRA SDW6	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	SFRS vehicles are used for unauthorised personal purposes or deliberate misuse by employees due to inadequate monitoring of vehicle usage, and vehicle allocations resulting in SFRS incurring increased fuel and maintenance costs, financial losses, insurance and liability risks along with reputational damage.	Remind all staff of the correct uses of SFRS vehicles Maintain vehicle logbooks and require journeys to be recorded and justified & periodic spot-checks are conducted Oversight/review of mileage, fuel consumption, and vehicle usage records including query/escalation process Restrict vehicle access to authorised employees only/Maintain allocation register Use vehicle tracking/GPS systems where appropriate to monitor usage. Investigate any suspected misuse and take appropriate corrective or disciplinary action where necessary.	31/03/2027	(3x3) 9	01/09/2026	New identified risk, no progress to date
FRA SDW7	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	Failure to manage the Return of Uniform/PPE for Leavers appropriately could lead to the illegitimate use of identifiable SFRS PPE/Uniform for fraudulent purposes such as accessing SFRS and public premises and to members of the Public. Impact is reputable damage along with Security and safety risks to both SFRS and to members of the public	Review leavers throughout year, comparing leavers forms completed against leavers. Review information provided to ensure fully completed and all items returned. Re-enforce the importance to Staff & Line Managers of the correct uniform/PPE procedures & communicated to all staff Including Lost/Stolen, disposal and Leavers processes. Periodic checks/audits of uniform & PPE records are undertaken against issued records to ensure accuracy & completeness. Escalate and follow up outstanding uniform and PPE returns through management processes.	31/03/2027	(2x4) 8	01/09/2026	Reminders have been issued to all Local Areas outlining the processes for the repatriation of PPE, radio equipment and other issued items. Wider issues and potential consequences are now also being considered through the Organisational Security Group. The use of PPE for on-call recruitment practical selection tests and PREP continues to be monitored locally, with any issues escalated as required.
FRA SDW8	Operational Delivery	Kenny Barbour	Head of Service Delivery area - West & North Islands	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. Staff to familiarise themselves with the principles of the SFRS Cash handling Policy, i.e. maintain accurate & complete records, segregation of duties, no sole individual responsible for collecting, counting, banking of cash. Security of Cash, Bank immediately. Received monies/prizes from Public/Other organisations accounted for, GHI Register, also for raffle prizes consider a Fundraiser register & secure area for storage of gifts	31/03/2027	(3x4) 12	01/09/2026	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. Gifts and hospitality totals are compared with recorded events during these periods, with follow-up prompts issued where required. An additional online training session will be delivered in Quarter 1 of the 2026/27 reporting period to support compliance and good governance.

FRA PPL1	People, Communications & Engagement	Lyndsey Gaja	Head of People	Employees engage in collusion with suppliers, contractors, or other parties to facilitate fraudulent activity or gain improper advantage due to ineffective oversight & controls, unmanaged conflicts of interest resulting in financial loss or Reputational Damage.	Completion and monitoring of GHI LCMS module requirement. Ensure procurement activity is undertaken in line with provided guidance with all relevant interests provided to UIG's. Ongoing engagement through management team to ensure managers are aware of requirements and engage with teams.	31/03/2027	(2x2) 4	30/09/2026	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 PPL2	People, Communications & Engagement	Lyndsey Gaja	Head of People	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	Ensure new starts and existing staff familiarise themselves with GHI policy and complete mandatory LCMS GHI courses.	31/03/2027	(2x3) 6	30/09/2026	Discussions in relation to declarations of interests continue to be undertaken, together with review of mandatory modules in relation to fraud and GHI.
FRA PPL3	People, Communications & Engagement	Lyndsey Gaja	Head of People	An employee accesses and misuses sensitive, personal or organisational data for personal benefit or financial gain resulting in potential data breaches, regulatory non-compliance, reputational damage & lost of trust of the organisation.	Regular review of permission access to systems/SharePoint sites, etc. within directorate/function to ensure it is kept up to date & access removed promptly after movement from function/area. Ensure the mandatory training related to Information Security, GDPR is undertake by directorate staff and is monitored/managed accordingly	31/03/2027	(3x3)9	30/09/2026	Discussions continue to maintain awareness of the importance of managing sensitive data appropriately with required actions taken where movement are undertaken within Section or People leave. Monitoring of completion rates for Fraud and GHI modules continue to be undertaken.
FRA PPL4	People, Communications & Engagement	Lyndsey Gaja	Head of People	There is a risk that inadequate pre-employment screening results in unsuitable individuals being employed, increasing the risk of fraud, misconduct, financial loss, and reputational damage.	Continue to ensure appropriate references are received prior to employment. Maintain documented evidence of all completed checks. Use recruitment checklists to ensure consistency and compliance. Provide training for recruiting managers on recruitment and screening requirements. Regularly review recruitment procedures to ensure compliance with legal and organisational requirements.	31/03/2027	(2x3) 6	30/09/2026	Engagement in relation to ensuring that processes are being followed continues to be undertaken.
FRA PPL5	People, Communications & Engagement	Lyndsey Gaja	Head of People	Employee deliberately claims for expenses not entitled to receive by exploiting weaknesses in internal controls for personal gain can cause financial loss to the organisation and confidence in SFRS's stewardship of public funds	Ensure Team maintain awareness of relevant expense policies Ensure management have oversight of expenses being claimed.	31/03/2027	(2x3) 6	30/09/2026	Senior staff continue to ensure that any expenses claimed are validated.
FRA PPL6	People, Communications & Engagement	Lyndsey Gaja	Head of People	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisations stewardship of public funds	Regular review of purchase card expenditure and verification of any anomalies Reminder of all P-Card holder staff of the P-Card policy, emphasising the roles and responsibilities section. and escalation processes in line with P-Card Policy and Anti-Fraud Policy. Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance.	31/03/2027	(2x3) 6	30/09/2026	Senior staff will continue to ensure that any use of P-Cards follow required policy with monitoring undertaken of any reports recevied identifying expenditure.

FRA PPL7	People, Communications & Engagement	Lyndsey Gaja	Head of People	There is a risk that fraud goes undetected due to a lack of awareness and understanding within teams, resulting in financial loss, non-compliance, and reputational damage.	Clearly communicate fraud reporting and escalation procedures. Regularly discuss fraud risks and lessons learned within teams. Ensure managers actively reinforce fraud awareness and control requirements and monitor LCMS module completio for staff.	31/03/2027	(2x3) 6	30/09/2026	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 P1	Prevention	Iain McMeekin	Head of Prevention	An employee accesses personal or organisational data via electronic recording systems and misuses information for personal benefit or financial gain. Opportunity due to inadequate access controls, monitoring and oversight. Resulting in misuse of sensitive information, resulting in potential data breaches, reputational damage & lost of trust of the organisation.	Reminder to personnel of code of conduct and anti fraud policies and procedures. Include Information security, GDPR, & Cyber Security. Account Isolation at onset of investigation and on immediate notification of leaving service Regular review of permission access to systems/SharePoint sites, etc. within directorate/function to ensure it is kept up to date & access removed promptly after movement from function/area. Ensure the mandatory training related to Information Security, GDPR & Cyber Security is undertake by directorate staff and is monitored/managed accordingly	31/03/2027	(1x3) 3	29/09/2026	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 P2	Prevention	Iain McMeekin	Head of Prevention	Failure to manage the Return of Uniform/PPE for Leavers or the loss of assets appropriately could lead to the illegitimate use of identifiable SFRS PPE/Uniform for fraudulent purposes such as accessing SFRS and public premises and to members of the Public. Impact is reputable damage along with Security and safety risks to both SFRS and to members of the public	Adherence to policy: Completion of leavers form timeously & accurately Re-enforce the importance to Staff & Line Managers of the correct uniform/PPE procedures & communicated to all staff Including Lost/Stolen, disposal and Leavers processes. Periodic checks/audits of uniform & PPE records are undertaken against issued records to ensure accuracy & completeness, Escalate and follow up outstanding uniform and PPE returns through management processes.	31/03/2027	(2x3) 6	29/09/2026	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.
FRA P3	Prevention	Iain McMeekin	Head of Prevention	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisation's stewardship of public funds	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. Reminder of all P-Card holder staff of the P-Card policy, emphasising the roles and responsibilities section. and escalation processes in line with P-Card Policy and Anti-Fraud Policy. Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance. Monitor the completion & compliance rates of the LCMS Anti-Fraud Module. Continued monitoring of the P Card Spend reports for accuracy and budget constraints	31/03/2027	(2x3) 6	29/09/2026	Where P-cards have been provided, awareness of their use is maintained through FMT with authorisation processes in place which will be followed.
FRA P4	Prevention	Iain McMeekin	Head of Prevention	Employee deliberately claims for Overtime not worked or submits expenses for entitled to receive by exploiting weaknesses in internal controls for personal gain can cause financial loss to the organisation and confidence in organisation's stewardship of public funds	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. Remind all staff of their own T&C's, the relevant Policies related to Overtime and the Reimbursement of Business Travel Expenses. Reemphasise to all whose with Line Managers responsibilities of their roles and responsibilities. Ensure SFRS systems hold accurate data which will assist in the accurate verification/reconciling of submitted claims.	31/03/2027	(2x3) 6	29/09/2026	Overtime monitored regularly as part of management controls and benchmarked against directorate workflows.
FRA P5	Prevention	Iain McMeekin	Head of Prevention	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	Awareness & Completion by all staff of LCMS module for GHI Monitoring activities & events throughout the year from a compliance stand point, Awareness & development training sessions with Risk & Audit Teams	31/03/2027	(3x3) 9	29/09/2026	GHI awareness session provided to FMT. Additional sessions will be identified for other relevant areas as appropriate.
FRA TRG1	Training Safety & Assurance	Ross Robison	Head of Training	PPE and other equipment may not be returned when an employee leaves, changes role, or no longer requires the item resulting in loss of assets, financial cost, disprution to training delivery and the potential for inappropriate or unauthorised use of 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. Re-enforce the importance to Staff & Line Managers of the correct uniform/PPE procedures & communicated to all staff Including Leavers Process, reporting of Lost/Stolen items, and disposal processes. Periodic checks/audits of uniform & PPE records are undertaken against issued records to ensure accuracy & completeness. Escalate and follow up outstanding uniform and PPE returns through management	31/03/2027	(3x2) 6	30/09/2026	Further engagement undertaken with new GC's or other new starts to Training in relation to current process requirements

FRA TRG2	Training Safety & Assurance	Ross Robison	Head of Training	Employees claim expenses that maybe deliberately false, inflated, duplicated or not for business purposes resulting in financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	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. Employees are reminded to familiarise themselves with the relevant T&E Policy (especailly Line Management responsibility to ensure oversight of submitted claims are undertaken) and any other polices related to reimbursement claims Receipts to be uploaded along with expenses claims by staff	31/03/2027	(2x3) 6	30/09/2026	Renewed reports being run to look at completion rates for further action as required.
FRA TRG3	Training Safety & Assurance	Ross Robison	Head of Training	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisations stewardship of public funds	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. Regular review & query of purchase card expenditure and verification of any irregular purchases Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance.	31/03/2027	(2x2) 4	30/09/2026	AC's receive and review management information on P-Card use from Finance and Procurement and engage with staff where required. .
FRA TRG4	Training Safety & Assurance	Ross Robison	Head of Training	An employee accesses personal or sensitive data held within Health and Safety, Operational Assurance management systems and other SFRS systems without a legitimate business need due to inappropriate access permissions or inadequate oversight for deliberate misuse, resulting in data breaches, regulatory non-compliance & reputational damage	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. Regular review of permission access to systems/SharePoint sites, etc. within directorate/function to ensure it is kept up to date & access removed approriately after movement from function/area. Ensure the mandatory training related to Information Security, GDPR is undertake by directorate staff and is monitored/managed accordingly	31/03/2027	(2x3) 6	30/09/2026	Reports associated with completion of mandatory training modules continue to be utilised, and refreshed, to monitor completion rates, allowing further engagement as appropriate. These reports also show the level of completion - whether candidate has not started, is in progress or has completed the modules.
FRA TRG5	Training Safety & Assurance	Ross Robison	Head of Training	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	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. Ensure procurement activity is undertaken in line with provided guidance with all relevant interests provided to UIG's. Ongoing engagement through management team to ensure managers are aware of requirements and engage with teams.	31/03/2027	(2x2) 4	30/09/2026	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 TRG6	Training Safety & Assurance	Ross Robison	Head of Training	Risk of external transfer applicants & "New to Management" staff joining the Training Function have limited awareness of SFRS fraud policies, procedures, and controls, resulting in increased fraud risk and non-compliance.	As part of the induction process, external personnel transferring into the Training Function will be provided with input and guidance via relevant LCMS modules. Completion of modules would be directed and monitored by line managers as and when external transfers take place. Provide awareness training for "New to Management" staff highlights their roles and responsibilities especially around the areas oversight ie, submitted T&E claims, Overtime, Flexi, TOIL etc..	31/03/2027	(2x3) 6	30/09/2026	This is a new action with future progress to be identified at next update.
FRA TRG7	Training Safety & Assurance	Ross Robison	Head of Training	SFRS vehicles and Fuel Cards are used for unauthorised personal purposes or deliberate misuse by employees due to inadequate monitoring of vehicle usage, and vehicle allocations resulting in SFRS incurring increased fuel and maintenance costs, financial losses, insurance and liability risks along with reputational damage.	Reinforce that Service vehicles and fuel cards are for authorised business use only. Maintain a register of authorised drivers, vehicle and fuel card allocations. All journeys, mileage and fuel purchases to be recorded. Managers to review fuel-card transactions and vehicle records, investigate unusual mileage, fuel usage or out-of-hours activity, and escalate suspected misuse in line with the Anti-Fraud Policy.	31/03/2027	(2x2) 4	30/09/2026	This is a new action with future progress to be identified at next update.
FRA SA1	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	Employees claim expenses that are may deliberately false or inflated claims or are inaccurate, duplicated or not for business purposes due to ineffective approval processes resulting in unauthorised expenditure, financial loss, misuse of organisational funds, inaccurate financial records, and potential reputational damage.	Personnel to complete SFRS Fraud Awareness within the LCMS. Managers check expenses prior to approval. Added Assurance checks by Health & Wellbeing Admin Team. Middle Managers new to role	31/03/2027	(2x2) 4	25/09/2026	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	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	There is a risk that inappropriate expense claims are submitted or approved due to limited awareness of procedures and fraud responsibilities among new staff and new-in-role managers, resulting in financial loss, non-compliance, and reputational damage.	In addition to the induction for new staff, awareness should include the T&E Policy along with other relevant policies related to entitlement payments. Provide awareness training for New to management staff highlights their roles and responsibilities especially around the oversight of submitted claims, i.e., monthly verification check reports for expenses & Overtime.	31/03/2027	(2x2) 4	25/09/2026	Monitoring to be undertaken throughout the year through the functional management team.
FRA SA3	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	Employee deliberately misuses SFRS Purchase Card(P-Card) inappropriately for personal gain due to lack of monitoring and oversight can cause financial loss to the organisation and confidence in organisation's stewardship of public funds	Personnel to complete SFRS Fraud Awareness within the LCMS Professional Behaviours module. HoF reviews all P-Card usage associated with SA budget. Reminder of all P-Card holder staff of the P-Card policy, emphasising the roles and responsibilities section. and escalation processes in line with P-Card Policy and Anti-Fraud Policy. Reinforce employee awareness of acceptable use requirements and the consequences of non-compliance.	31/03/2027	(1x2) 2	25/09/2026	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 SA4	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	SFRS vehicles are used for unauthorised personal purposes or deliberate misuse by employees due to inadequate monitoring of vehicle usage, and vehicle allocations resulting in SFRS incurring increased fuel and maintenance costs, financial losses, insurance and liability risks along with reputational damage.	Mix of legacy scheme arrangements for vehicles (lease / essential / pool car) I-ITrent used for submitting claims with checks provided by line managers and FCS via intelligence led spot checks. Remind all staff of the correct uses of SFRS vehicles & the importance of maintaining vehicle logbooks and require journeys to be recorded and justified. Restrict vehicle access to authorised employees only/Maintain allocation register Investigate any suspected misuse and take appropriate corrective or disciplinary action where necessary.	31/03/2027	(2x2) 4	25/09/2026	Checks undertaken by lines managers and engagement with staff to ensure awareness of processes will continue to be undertaken throughout the year.
FRA SA5	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	Failure to manage the Return of Uniform/PPE for Leavers appropriately could lead to the illegitimate use of identifiable SFRS PPE/Uniform for fraudulent purposes such as accessing SFRS and public premises and to members of the Public. Impact is reputable damage along with Security and safety risks to both SFRS and to members of the public	Strategic Assets Management Plan to be developed to identify all HSWA equipment and assets. Leaver interview to cover return of any items using checklist. Re-enforce the importance to Staff & Line Managers of the correct uniform/PPE procedures & communicated to all staff Including Lost/Stolen, disposal and Leavers processes. Periodic checks/audits of uniform & PPE records are undertaken against issued records to ensure accuracy & completeness. keep an inventory of asset issue to staff (especially those working from home or travel based) to ensure all equipment is returned.	31/03/2027	(1x2) 2	25/09/2026	Continued reinforcement of processes to be followed will be maintained with managers ensuring that leavers return all required items.
FRA SA6	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	An employee accesses personal or sensitive data held within Health and Safety, Operational Assurance, or Wellbeing management systems without a legitimate business need due to inappropriate access permissions OR inadequate oversight for deliberate misuse, resulting in data breaches, regulatory non-compliance & reputational damage	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. periodic review and active management of system access. All staff to familiarise themselves withe the SFRS Information Security, Premises Security and Retention Polices and procedures. Prompt removals of leavers and role movements	31/03/2027	(2x4) 8	25/09/2026	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 SA7	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	Employees fail to appropriately declare, record, or manage gifts, hospitality, and interests, can cause potential conflicts of interest resulting in participation position of influence, decision making leading to personal gain.	This is a standing agenda item on SA FMT agenda. All SA staff to complete SFRS Gifts Hospitality and Interests LCMS Module. Prior to participating in any UIG groups, refresher training (through procurement)	31/03/2027	(1x2) 2	25/09/2026	Managers continue to engage with staff in relation to GHI, ensuring that any require declarations of interests are noted.
FRA SA8	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	Wellbeing assessment records are falsified or inaccurately recorded to influence performance outcomes or support unjustified expense claims, resulting in fraud, financial loss, and reputational damage.	Peer Reviews within function, quality assurance processes to be followed. Independent review and approval of wellbeing assessments. Clear procedures and standards for recording assessments. Audit trails to capture amendments and system activity. Regular sampling and quality assurance checks. Verification of claims and supporting evidence linked to travel expenses. Segregation of duties between assessment completion, review, and approval. Fraud awareness and GHI training for staff and managers. Management oversight and exception reporting. Periodic audits of assessment and expense records.	31/03/2027	(2x4)8	25/09/2026	Through ongoing peer reviews and quality assurance processes an ongoing review continues to be undertaken on the accuracy of assessments undertaken.

FRA SA9	Training Safety & Assurance	Jim Holden	Head of Health, Safety, Wellbeing and Assurance	false or misleading statements are provided during investigations to influence outcomes, resulting in incorrect decisions, reputational damage, and breaches of Governance & Compliance and Regulatory penalties	Policies and procedures established. LCMS Training Module available. Function working with legal services to ensure clear reference is provided in the relevant management arrangements. Clear investigation procedures and standards. Independent and impartial investigation processes. Corroboration of evidence from multiple sources. Management oversight and quality assurance reviews. Regular training for managers and investigating officers. Staff awareness of expectations and consequences of misconduct. Witness statements documented and verified where appropriate.	31/03/2027	(1x2) 2	25/09/2026	Ongoing management team discussions to reinforce adherence to policies and procedures and to maintain awareness and understanding of process.

Fraud Awareness Report

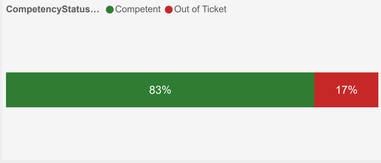
Home Page

Last updated: 08 Oct 2026

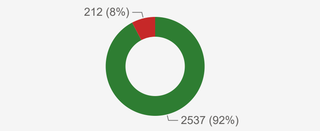
Fraud Awareness

CompetencyStatus	Competent		Out of Ticket	
Type	Count of Personnel	% of Personnel	Count of Personnel	% of Personnel
Wholetime	2,537	92%	212	8%
SUP	751	83%	157	17%
Oncall-Vols	68	28%	173	72%
Oncall-RDS	2,196	81%	508	19%
FDO	203	76%	65	24%
DayDuty	285	84%	54	16%
Control	135	82%	29	18%

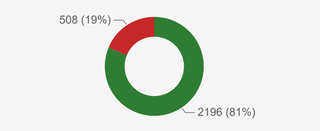
Fraud Awareness - Uniform Total



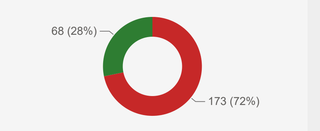
Fraud (Wholetime)



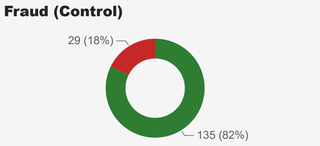
Fraud (Oncall-RDS)



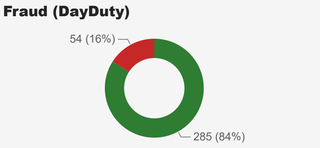
Fraud (Oncall-Vols)



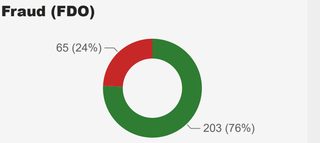
Fraud (Control)



Fraud (DayDuty)



Fraud (FDO)



Fraud Awareness Report - LSO

Fraud Awareness Report

CompetencyStatus	Competent		Out of T
LSO	Count	%	Count
ACAM	464	90%	49
CFS	400	94%	26
DG	182	80%	45
Edinburgh	251	86%	41
ENSA	319	84%	60
ERRI	250	97%	9
EWDAB	315	61%	201
FWL	202	89%	25
Glasgow	407	91%	41
Highland	409	73%	152
Lanarkshire	340	84%	64
MELB	249	89%	30
PKAD	352	83%	72
Total	4,343	83%	872

Select the LSO

Select all | ACAM | CFS | DG | Edinburgh | ENSA | ERRI | EWDAB | FWL | Glasgow | Highland | Lanarks... | MELB | PKAD | WIOS

Select the Type

Select all | Oncall-RDS | Oncall-Vols | Wholetime

Fraud, Risk and Compliance

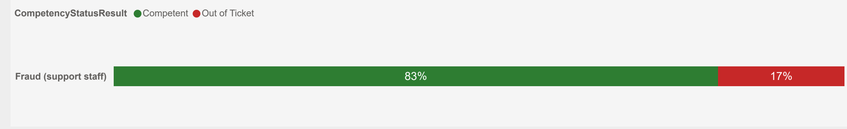


Fraud Awareness Report - Support Staff

Fraud Awareness Report - Support

CompetencyStatus	Competent		Out of Ticket	
ActivityName	Count of Personnel	% of Personnel	Count of Personnel	% of Personnel
Fraud (support staff)	751	83%	157	17%

Fraud Awareness Report - Support



Fraud Awareness Report - Support Departments

Fraud Awareness Report - Support

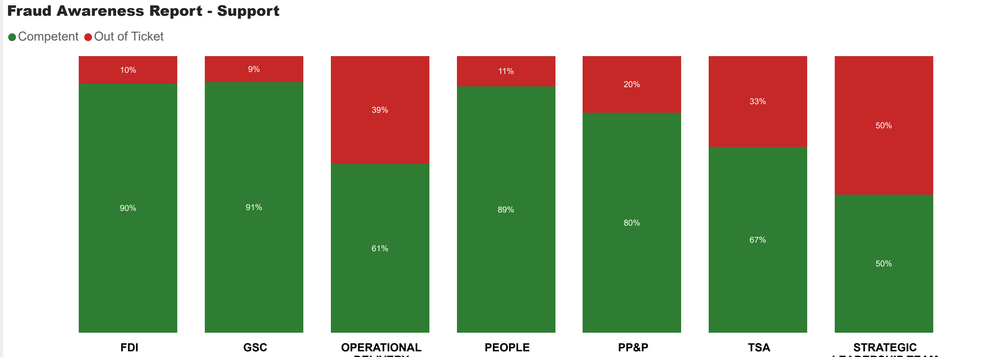
CompetencyStatus	Competent		Out
sup	Count	%	Cou
FDI	321	90%	
GSC	136	91%	
OPERATIONAL DELIVERY	91	61%	
PEOPLE	98	89%	
PP&P	70	80%	
STRATEGIC LEADERSHIP TEAM	2	50%	
TSA	37	67%	
Total	751	83%	

Select the Department

Select all | FDI | GSC | OPERATIONAL DELIVERY | PEOPLE | PP&P | STRATEGIC LEADERSHI... | TSA

Acronym	Directorate
TSA	Training, Safety and Assurance
PP&P	Prevention
GSC	Governance, Strategy and Change
FDI	Finance, Digital and Infrastructure

Fraud Awareness Report - Support



Gifts, Hospitality and Interests Report

Home Page

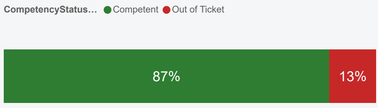
Last updated: 08 Oct 2026

Note: This report is personnel record-based reporting as requested.

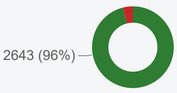
Gifts, Hospitality and Interests - Personnel Counts

CompetencyStatus Type	Competent Count of Personnel	Competent % of Personnel	Out of Ticket Count of Personnel	Out of Ticket % of Personnel
Wholetime	2,643	96%	109	4%
SUP	774	85%	138	15%
Oncall-Vols	64	27%	177	73%
Oncall-RDS	2,293	85%	416	15%
FDO	281	83%	56	17%
DayDuty	309	91%	32	9%
Total	**6,498**	**87%**	**959**	**13%**

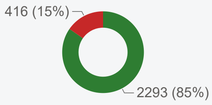
Gifts, Hospitality and Interests - Uniform Total



Gifts, Hospitality and Interests (Wholetime)



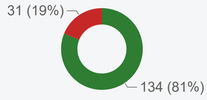
Gifts, Hospitality and Interests (Oncall-RDS)



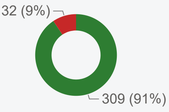
Gifts, Hospitality and Interests (Oncall-Vols)



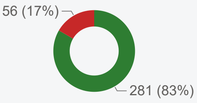
Gifts, Hospitality and Interests (Control)



Gifts, Hospitality and Interests (DayDuty)



Gifts, Hospitality and Interests (FDO)



Gifts, Hospitality and Interests Report - LSO

Gifts, Hospitality and Interests Report

CompetencyStatus LSO	Competent Count	Competent %	Out of Ticket Count	Out of Ticket %
ACAM	559	95%	29	5%
CFS	436	91%	41	9%
DG	234	95%	13	5%
Edinburgh	280	95%	16	5%
ENSA	364	88%	48	12%
ERRI	261	96%	11	4%
EWDAB	367	68%	176	32%
FWL	220	85%	39	15%
Glasgow	438	98%	11	2%
Highland	478	83%	96	17%
Lanarkshire	397	92%	35	8%
Total	**5,000**	**88%**	**702**	**12%**

Select the LSO

Select all	ACAM	CFS	DG	Edinburgh
ENSA	ERRI	EWDAB	FWL	Glasgow
Highland	Lanarkshire	MELB	PKAD	WIOS

Select the Type

Select all	Oncall-RDS	Oncall-Vols	Wholetime

Gifts, Hospitality and Interests

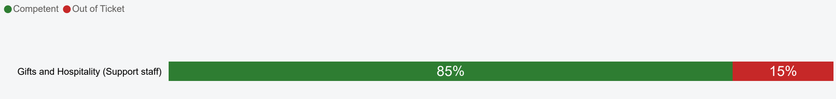


Gifts, Hospitality and Interests Report - Support Staff

Gifts, Hospitality and Interests Report - Support

CompetencyStatus ActivityName	Competent Count of Personnel	Competent % of Personnel	Out of Ticket Count of Personnel	Out of Ticket % of Personnel
Gifts and Hospitality (Support staff)	774	85%	138	15%

Gifts, Hospitality and Interests Report - Support



Gifts, Hospitality and Interests Report - Support Departments

Gifts, Hospitality and Interests Report - Support

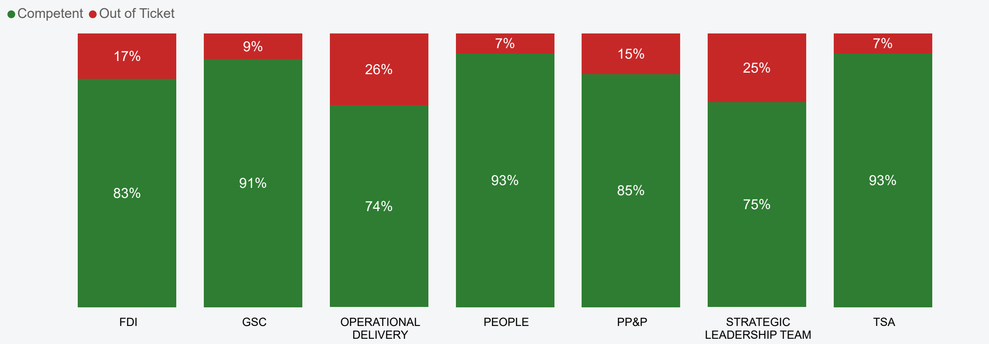
CompetencyStatus sup	Competent Count	Competent %	Out of Ticket Count	Out of Ticket %
FDI	297	83%	59	17%
GSC	136	91%	14	9%
OPERATIONAL DELIVERY	110	74%	39	26%
PEOPLE	102	93%	8	7%
PP&P	75	85%	13	15%
STRATEGIC LEADERSHIP TEAM	3	75%	1	25%
Total	**774**	**85%**	**138**	**15%**

Select the Department

Select all	FDI	GSC	OPERATIONAL …
PEOPLE	PP&P	STRATEGIC LE…	TSA

Acronym	Directorate
FDI	Finance, Digital and Infrastructure
GSC	Governance, Strategy and Change
PP&P	Prevention
TSA	Training, Safety and Assurance

Gifts, Hospitality and Interests Report - Support



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APPENDIX D

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
03/04/2026	Matthew Cowe	SC	Service Delivery North	Aberdeenshire & Moray	48 Easter eggs donated to upcoming breakfast clubs at Peterhead FS	Gift	£100	Buchan Development Partnership group	Buchan Development Partnership group	Accepted	
06/04/2026	S Fraser	CC	Service Delivery North	Perth & Kinross, Angus and Dundee	Easter eggs handed to all emergency services as a thank you for service to the community	Gift	£50	The Food Warehouse	The Food Warehouse	Accepted	Some eggs melted & thrown away, remainder not donated due to being near their use by date
07/04/2026	Cameron Murray	CC	Service Delivery West	East Renfrewshire, Renfrewshire and Inverclyde	Filming by CC Murray's business on an event for Glasgow Airport FS which SFRS are in attendance	Interest	Unknown	UAV360	Glasgow Airport Fire Service	Remuneration (1)	
09/04/2026	Dale Clark	WC	Service Delivery West	City of Glasgow	Village Hotel meal voucher	Gift	£70	Village Hotel	Village Hotel	Accepted	Donation to the FFC for Station open day raffle
09/04/2026	Dale Clark	WC	Service Delivery West	City of Glasgow	Laser Quest voucher	Gift	£60	Laser Quest Glasgow	Laser Quest Glasgow	Accepted	Donation to the FFC for Station open day raffle
16/04/2026	Dale Clark	WC	Service Delivery West	City of Glasgow	2 x football tickets	Gift	£70	Celtic FC	Celtic FC	Accepted	Donation to the FFC for Station open day raffle
24/04/2026	Anthony McLaughlin	CC	Service Delivery West	East Renfrewshire, Renfrewshire and Inverclyde	Restaurant voucher for tombola prize	Gift	£100	John Roach Funeral Directors	John Roach Funeral Directors	Accepted	Donation towards charity car wash
28/04/2026	Mark Cleland	AC	Prevention	Preparedness	Invite to Royal Edinburgh Military Tattoo	Hospitality	£150	British Army	British Army	Accepted	Networking opportunity with British Army and partners
29/04/2026	Peter Robertson	Support Staff	Finance, Digital & Infrastructure	Asset Management	Event at the House of Commons	Hospitality	£50	Sodexo	Sodexo	Declined	The Soft FM contract, currently held by Sodexo, is going out to tender this year
30/04/2026	Paul Bell	WC	Service Delivery West	Lanarkshire	2 x Family tickets for Motherwell FC football match	Hospitality	£200	The Well Society	The Well Society	Declined	
05/05/2026	Elizabeth Jane Clements	Deputy Volunteer Leader	Service Delivery West	East and West Dunbartonshire and, Argyll and Bute	Works as Seaman Purser for Cal Mac on the MV Loch Ranza	Interest	Unknown	Calmac Ferries	Calmac Ferries	Remuneration (1)	
06/05/2026	Cindy Cheong	Support Staff	Finance, Digital & Infrastructure	Asset Management	Husband is working with Kier Construction	Interest	Unknown	Kier Construction	Kier Construction	Other Interests (7)	Not working on Kier related projects
14/05/2026	Andrew MacKay	WC	Service Delivery North	Highland	Cheque left within a Thank You card	Gift	£100	Women's Institute	Women's Institute	Declined	Thank you card left following a guided tour & information session. Unaware of contents, cheque returned
30/05/2026	Ross Maxwell	WC	Service Delivery East	Falkirk & West Lothian	Donated from profits earned after attending & supplying refreshments at the Falkirk FS Open Day	Gift	£100	Fotheringham's Ice Cream	Fotheringham's Ice Cream	Accepted	Donated to Fire Fighters Charity
07/06/2026	Sean Donnelly	CCD	Service Delivery West	City of Glasgow	Starbucks coffee maker, mugs, keyrings, juice bottles & cups	Gift	£110	Starbucks	Starbucks	Accepted	Gifts for Pollok Open Day raffle on 28th June 2026
09/06/2026	Stuart Stevens	Chief Officer	SLT		Roundtable event including dinner	Hospitality	£100	FWB Ltd	FWB Ltd	Declined	
11/06/2026	Garry Marshall	AC	Prevention	Protection	Meal & drinks provided at awards ceremony	Hospitality	£200	Scottish Transport Awards	Scottish Transport Awards	Accepted	Receiving award on behalf of SFRS
15/06/2026	Andy Watt	DCO	SLT		Overnight stay, meals & refreshments at Excellence in Blue Light Senior Leaders event	Hospitality	£325	Oscar Kane Limited	Oscar Kane Limited	Accepted	Senior leaders from across Police, Fire & Rescue, and Ambulance share their individual experiences to give a vast pool of expertise, connections & resources
18/06/2026	Alasdair Mason	Support Staff	Finance, Digital & Infrastructure	Asset Management	Premium games tickets, hospitality access, hotel accommodation	Hospitality	£270	EDF	EDF	Declined	Declined offer following consultation with Compliance team for advice
18/06/2026	Mike Elder	SC	Training, Safety and Assurance	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	No loan amount incurred	Stirling Trailer Centre	Stirling Trailer Centre	Accepted	Approval from Legal and Communications team
05/07/2026	Chris Burns	GC	Prevention	Preparedness	Evening reception at Corinthian Glasgow	Hospitality	£100	Scottish Government	Scottish Government	Accepted	Accepted as lead planner for Commonwealth Games. Event will bring together all involved in planning of the games
07/07/2026	Kenny Barbour	DACO	Operations		2 x tickets Para Power Lifting	Hospitality	£120	Commonwealth Games Organising Committee	Commonwealth Games Organising Committee	Declined	
08/07/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	2 x £25 gift vouchers	Gift	£50	Caulders Garden Centre	Caulders Garden Centre	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
15/07/2026	Ross Archibald	WC	Service Delivery West	City of Glasgow	Donations for FS open day including water, juice, sweet tubs, small toys	Gift	£950	Tesco	Tesco	Accepted	Will raise funds for FF Charity via raffle & tombola at FS Open Day. Tesco confirmed items are not sellable & are assigned to local charities
18/07/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Restaurant voucher	Gift	£50	Chianti Italian Restaurant	Chianti Italian Restaurant	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity

18/07/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Large bag of toys	Gift	£94	Smyths	Smyths	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
20/07/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Chivalrous William Wood watch	Gift	£495	William Wood Watches	William Wood Watches	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
29/07/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Burgers & hot dogs	Gift	£235	Campbells Prime Meat Ltd	Campbells Prime Meat Ltd	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
01/08/2026	Ross Archibald	WC	Service Delivery West	City of Glasgow	Signed Partick Thistle FC football top & hospitality voucher	Gift	£150	Wright Kerr All Trades Ltd	Wright Kerr All Trades Ltd	Accepted	Donations for Springburn FS Open Day to raise funds for FF Charity
03/08/2026	Gordon MacLeod	Support Staff	Finance, Digital & Infrastructure	Asset Management	Hospitality at SFRS St Andrews Ball	Hospitality	£100	Robertson Facilities Management	Robertson Facilities Management	Declined	Gordon is involved in process of instruction and approval of works and the certification and authorisation of payments
05/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Burgers buns, water/juice, cheese & sauce	Gift	£70	Lidl	Lidl	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
08/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Food hamper	Gift	£55	Davids Kitchen	Davids Kitchen	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
08/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	2 bottles of Whisky & 1 bottle of Champagne	Gift	£240	Glenmorangie	Glenmorangie	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
10/08/2026	Penny McIntyre	Support Staff	People		Ballet ticket & pre-theatre drink	Hospitality	£65	FWB Ltd	FWB Ltd	Declined	Networking opportunity
13/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	2 x £45 vallet vouchers	Gift	£90	Greensteam	Greensteam	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
13/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Limited edition bottle of whisky	Gift	£100	Glenmorangie	Glenmorangie	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
13/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Selection of toys	Gift	£100	B&M	B&M	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
13/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Signed football & two signed shirts	Gift	£150	Bo'Ness United FC	Bo'Ness United FC	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
13/08/2026	Jayne Clason	WC	Service Delivery East	Falkirk & West Lothian	Audio system for event including microphone	Gift	£300	Steedsy.com	Steedsy.com	Accepted	Open day at Bo'Ness on 16th August to raise funds for Fire Fighters Charity and Edinburgh Childrens Hospital Charity
24/08/2026	Darren Watson	WC	Service Delivery North	Aberdeen City, Aberdeenshire & Moray	Fixed picnic bench with seating	Gift	£140	Scottish Prison Service	Scottish Prison Service	Accepted	Item gifted to support teambuilding, area for reflection & decompression to support the mental health & wellbeing of Peterhead FS personnel
24/08/2026	Ciaran Melens	WC	Service Delivery North	Highland	Gift voucher	Gift	£100	Morrisons	Morrisons	Accepted	To purchase food & drink for student lunches for Fire Skills course at Fort William FS
10/09/2026	Jemma Matthews	CC	Service Delivery West	East and West Dunbartonshire and, Argyll and Bute	CC Matthews is part owner of, and has a share in, a coffee trailer that is scheduled to attend Oban Station Open Day selling coffee	Interest	Unknown	Cuppa Cofaidh Co	Cuppa Cofaidh Co	Non Financial Interest (6)	A portion of the profit from sale of coffee at the event will be donated to the Firefighters Charity
12/09/2026	James Sullivan	SC	Service Delivery West	City of Glasgow	Gift voucher	Gift	£50	Old Salty's Italian Kitchen & Chippy	Old Salty's Italian Kitchen & Chippy	Accepted	Donation for Maryhill Open day raffle, funds raised for FF Charity & FST
12/09/2026	James Sullivan	SC	Service Delivery West	City of Glasgow	Gift voucher	Gift	£89	Firehouse	Firehouse	Accepted	Donation for Maryhill Open day raffle, funds raised for FF Charity & FST
12/09/2026	James Sullivan	SC	Service Delivery West	City of Glasgow	TV, hairdryer, multi cooker, gaming headset, headphones, convector heater	Gift	£287	Tesco	Tesco	Accepted	Donation for Maryhill Open day raffle, funds raised for FF Charity & FST

SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/42-26

Agenda Item: 11.1

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**RISK UPDATE REPORT**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee (ARAC) with 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 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 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**

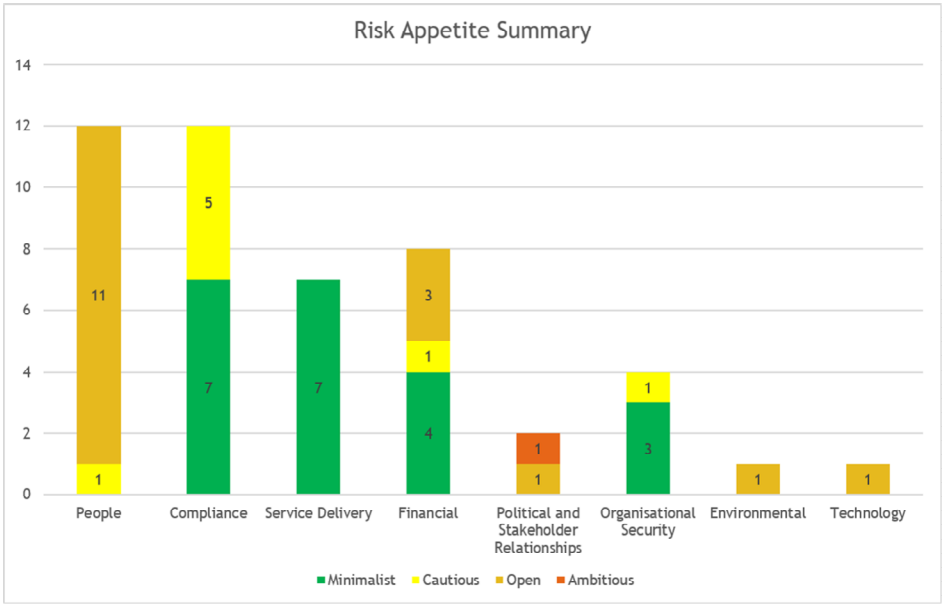
3.2.1 The table below identifies the alignment between the 2025-28 SFRS Strategy and the current Directorate Risks with each risk aligned to a single outcome. Engagement with Functions remains ongoing to ensure accurate alignments are identified.

Strategic Outcomes	Red	Amber	Yellow	Green	Total
Safer Communities Through Prevention			3		3
Safe and Effective Response		1	3		4
Investing in our People	5	5	5		15
Improving Performance	4	6	4		14
Innovation and Investment	4	6	1		11
Total Risk Count	**13**	**18**	**16**		**47**

3.3 **Risk Appetite**

3.3.1 Following agreement of the Service's 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
FDI002	Core Funding	Financial	Minimalist	16	8	Above
FCS019	Critical service and system failure	Technology	Open	20	12	Above
SDD007	Cyber Security	Organisational Security	Minimalist	20	12	Above
POD030	Employment Rights Act - Guaranteed Hours Provisior	Service Delivery	Minimalist	15	4	Above
FCS026	Health and Safety compliance	Compliance	Minimalist	16	6	Above
FDI006	Long-term strategic objectives not achieved	Financial	Minimalist	16	6	Above
POD027	People Systems & Technology	Compliance	Cautious	15	4	Above
FCS017	Planning for and minimising Cyber disruption	Organisational Security	Minimalist	15	10	Above
FCS022	Recruitment & Retention	People	Open	16	12	Above
FDI001	Recruitment and Retention	Service Delivery	Minimalist	16	12	Above
POD026	Remedial Pensions Exercises	Compliance	Minimalist	15	9	Above
TSA018	Training Capacity	Compliance	Minimalist	16	6	Above
TSA019	Training Facilities	Financial	Open	16	8	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
FDI005	Agreed Priorities not delivered	Financial	Minimalist	12	6	Above
FCS020	Best Value	Financial	Open	12	8	Within
FCS024	Capital Programme	People	Open	12	4	Within
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
FCS027	Increased cost and supply chain	Service Delivery	Minimalist	12	6	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
POD020	People Capacity & Wellbeing	People	Open	12	4	Within
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
FCS028	Workforce Capacity Risk	People	Open	12	8	Within
SD001	Command and Control Mobilising Systems	Service Delivery	Minimalist	10	10	Above
SPPC018	Organisational Security	Organisational Security	Cautious	10	5	Above
FDI004	Accreditation/Certification for technical skill competenc	People	Open	9	1	Below
POD024	Building Capabilities	People	Open	9	9	Below
PPP007	Business Continuity Management System (BCMS)	Compliance	Minimalist	9	4	Above
SPPC015	Consultation and Engagement	Political and Stakeholder Relationships	Ambitious	9	6	Below
PPP009	HFSV Partner Application	Organisational Security	Minimalist	9	4	Above
SD003	Operational Availability Systems	Service Delivery	Minimalist	9	6	Above
OD001	Operations Control Staffing	Service Delivery	Minimalist	9	6	Above
FCS029	Repairs and Maintenance Resource Funding	Compliance	Minimalist	9	6	Above
FCS018	Retention	People	Open	9	6	Below
FDI003	Skills Capacity	People	Open	9	1	Below
POD025	Suport Staff Pay & Reward Framework	People	Open	9	9	Below
PPP010	Operational Intelligence GETAC Data Syncing	Compliance	Cautious	8	6	Within
SPPC001	Service Performance Management	Compliance	Cautious	8	5	Within
PPP005	Trained, skilled staff and legal/regulatory compliance	People	Open	8	4	Below
POD018	Personal Record Files	Compliance	Cautious	6	4	Within
SPPC013	Partnership Working	Political and Stakeholder Relationships	Open	4	8	Below

3.4 Risk Spotlights

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

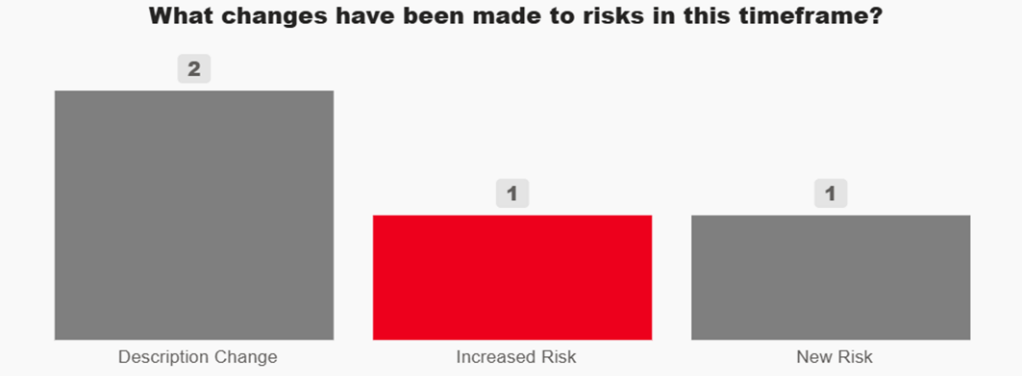
3.4.2 Separate to the formal risk spotlights, additional deep dives are also undertaken by Committee's but not always formally recorded as risk spotlights, i.e. cyber risk discussions. The Committee is asked to note these additional updates, where appropriate, as part of their assurance updates.

3.5 Significant Directorate Risks

3.5.1 In relation to the current period Directorates reviewed their registers identifying 47 risks, of which 13 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.

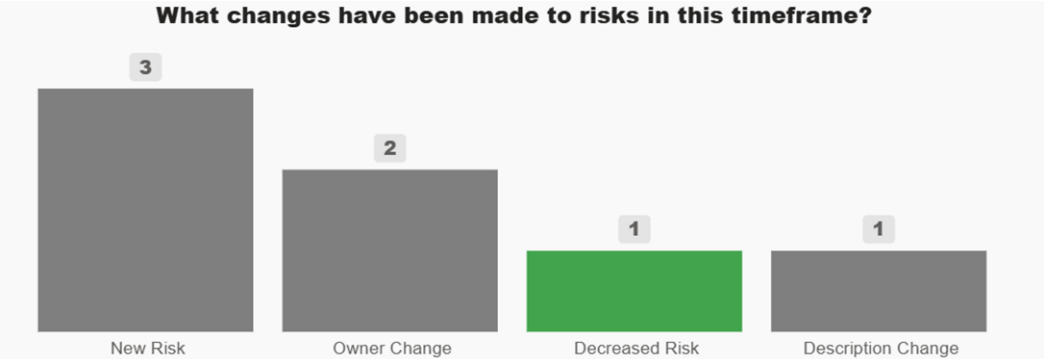
What is the current status of each risk?						
		Impact				
		Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)
Probability	Rare (1)				1	
	Unlikely (2)			1	3	2
	Possible (3)			11	12	2
	Likely (4)			4	7	2
	Almost Certain (5)			2		

3.5.2 In relation to all significant risks, rated 15 or above, the significant changes made over the last three calendar months are identified below:



Risk ID	Change Type	Comment
FDI006 - Long-term strategic objectives not achieved	New Risk	Description: There is a risk that long-term strategic objectives will not be achieved, where future funding settlements are not adequate to provide sustainable resources to achieve these strategic objectives. This could require changes to service priorities, postponement of investment and resetting of strategic objectives.
POD026 - Remedial Pensions Exercises	Increased Risk	Probability Increased From: 12 (4 x 3) To: 15 (5 x 3) "With legislative deadlines not being met the probability score has been increased with work underway to manage this increased risk."

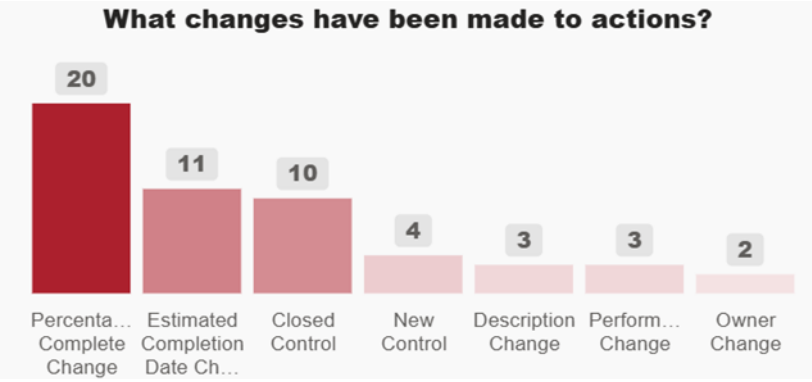
3.5.3 In relation to all risks rated below 15, the changes made over the last three months are identified below:



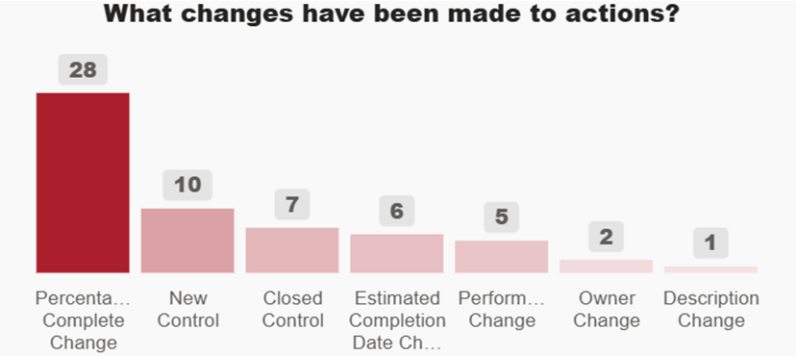
Risk ID	Change Type	Comment
FDI005 - Agreed Priorities not delivered	New Risk	Description: There is a risk that agreed priorities will not be delivered due to current-year funding being insufficient to meet immediate financial pressures and deliver agreed projects. This may require in-year savings, reprioritisation or delays to planned activity.
FDI004 - Accreditation/Certification for technical skill competency	New Risk	Description: There is a risk that DDaT staff do not renew their accreditation/certification due to SFRS not paying for it. Some of this accreditation/certification is listed in job descriptions as Essential Criteria, and there is a risk that staff refuse to pay for the renewal of this as it is not stipulated in Contract Terms and Conditions. This could lead to challenges with the retention of staff.
FDI003 -Skills Capacity	New Risk	Description: There is a risk that the DDaT function does not have enough resources with the correct skills that are required to deliver the Programme of Work and Corporate Programmes. This risk is not about skills gaps, as we have resources with most of the skills we need, we just don't have enough of them, despite being at 94% capacity in terms of the DDaT structure.
PPP009 – HFSV Partner Referrals	Decreased Risk	Both probability and impact have been reduced from 16 (4x4) to 9 (3x3). With the system now initially released to 2 LSO Areas, allowing engagement with partners to sign up to the Data sharing Agreement, the overall risk rating has been reduced.

3.6 **Control Actions**

3.6.1 Following review, changes made to all control actions rated 15 or above, over the last three months are outlined below:



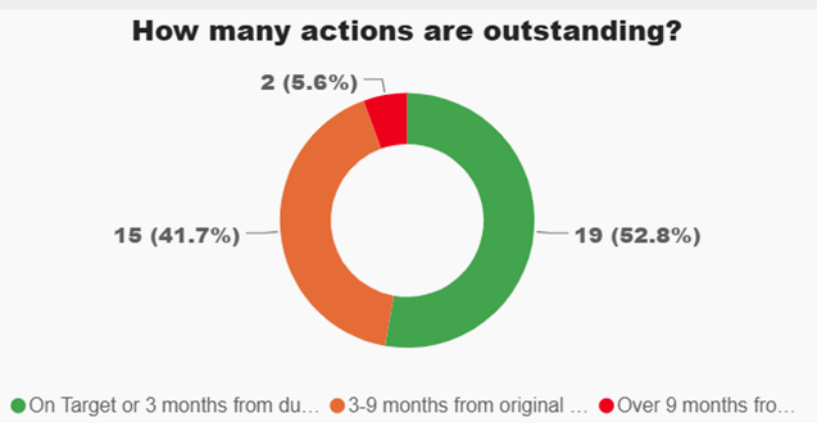
3.6.2 Following review, the changes made to control actions rated below 15, over the last three months, have been identified:



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

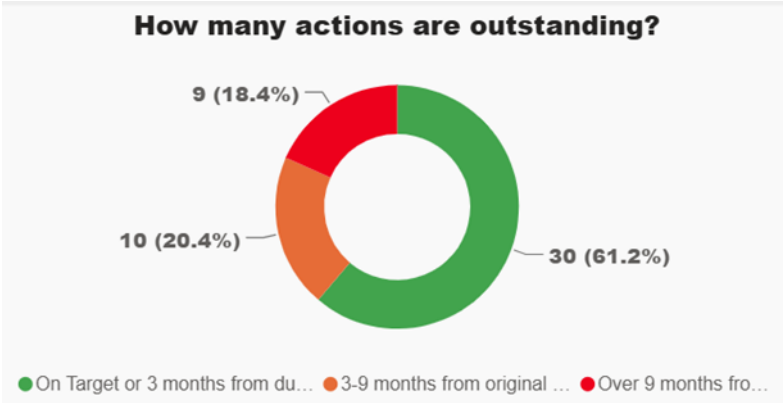
3.6.4 In relation to risks rated 15 or above, Appendix A identifies two control actions, over 9 months from its original due date:



3.6.5 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. The table below provides a summary of the control actions now over 9 months from original due date:

Risk ID	Action Description	Control Action Comment
TSA018	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.	Data integrity checks have now been completed, with final validation of output files confirming completeness, consistency, and adherence to required formatting standards. Targeted spot checks have been undertaken to validate edge cases, providing increased confidence that competency mapping outputs are ready for integration and final deployment.
TSA019	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.	Design proposals remain agreed following review and stakeholder feedback. Property colleagues are progressing confirmation of design team scope and fees, with supporting information currently being finalised following annual leave periods. Subject to this approval, progression to the next design phase is anticipated in the coming weeks.

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



3.6.7 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. The table below provides a summary of all control actions over 9 months from original due date:

Risk ID	Action Description	Action Comment
FCS008	Undertake a light fleet review to allow a reduction on fleet, maximising utilisation of available resource.	Fleet systems Team now in place and will provide updated user data on vehicles. Light Fleet review paper being prepared for end of 2026.
FCS020	Improve alignment of financial, performance and risk reporting	Pending the outcome of PPFT discovery phase additional certainty on aligned future system support will be identified. Interim measures are in place to ensure collaberation between Teams continues as processes are developed. This links to spend and saving initiatives for PPFT.
OD001	Develop and implement an active recruitment strategy	Discussions with AC Stuart Watson (Talent & Development Team) are taking place. OC Recruitment are now featured on the T&D planner. Further discussions are still required regarding the development and implementation of OC recruitment strategy.
OD001	Explore targeted development of OC Management (Supervisory to Strategic level).	We are working with Business Partners to explore delivery methods which take cognisance of the concurrent workstreams and capacity pressures. This includes discussion around bitesize sessions which can be recorded and supported with good practice.
PPP005	Form contingency options to mitigate any Service failures to deliver Fire Engineering services through existing staff. Option to be progressed through governance for decision.	The function has strengthened its succession planning by supporting four current UCLAN fire engineering students and establishing a temporary development post that bridges the gap between auditing officer and fire engineer roles. This provides resilience for both uniformed and non-uniformed career pathways ahead of future retirements and promotions. To further improve resilience, the department aims to secure funding to enrol two more UCLAN students in September 2026 and has submitted a business case for an additional development post, currently filled through temporary secondment. With these measures, reliance on external fire engineering contractors is no longer expected, and this risk will reduce further if the additional students and development post are approved.
SD001	Existing Systems Group to ensure, via DATS that the contracts for exisiting systems support are extended from 01/01/2026 to 31/12/2026	NMS ICCS live in all OCs and supported under OC Business As Usual. Maintenance contracts for legacy mobilising systems are now in place with suppliers. Work continues on utilising wide area network (WAN) to support Crash Mobilising following cessation of PSTN lines. Timeline for completion still to be confirmed.
SD001	Support the design, procurement, delivery and implementation of the New Mobilising System (NMS) - Phase 1	NMS ICCS was successfully delivered with CAD following in November 2026. Phase two optimisation will follow post-CAD implementation. Go Live Dates: EOC - 30/09/26 DOC - 27/10/26 JOC - 24/11/26
SD006	On Call Strategic Co-ordinating Group Review of on call attraction, recruitment and retention.	RDS Terms and Conditions have now been agreed nationally and all legacy arrangements have been superseded. This has also been supported through a suite of supporting policies which support annual leave arrangement and dual contractor arrangements. This will allow for consistent management of On Call personnel and contribute to appliance availability. The inclusion of additional retainer bandings will also serve as a recruitment and retention tool. The On Call Improvement Team continue to manage and evaluate a range of pilots and trials to improve and enhance attraction, recruitment and retention within the On Call.
SPPC004	Undertake review within SFRS to ascertain policy compliance	Work progressing - BDO audit on IG has now completed - actiopn plan to be prepared.

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 **Development of Risk Dashboard**

3.7.1 Development work to allow direct input into the risk dashboard is nearing completion with core testing now being undertaken. This will remove the excel spreadsheet input route, allowing information to entered directly into the risk dashboard.

3.7.2 Development will continue throughout October with engagement with Directorates to be undertaken in early November. The aim is to roll-out the system to users over Q3 with a view to having Directorates fully on-board by the end of the year and reports to Committee's and SMB provided for Q3 information.

3.7.3 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.

3.8 **Identification of Strategic Risk**

3.8.1 Information was presented at a Board Strategy Day in September 2026 outlining the developing approach to the alignment of strategy, planning, risk and financial planning.

3.8.2	One element of this work relates to the identification of SFRS Strategic Risks. Initial workshops have been held with SLT collating not only risks identified through risk registers, but challenges associated with corporate strategies, assessments of risk by Senior officers and consideration of risks associated with our external scrutiny bodies.
3.8.3	Using new analysis techniques SLT are now identifying a core number of strategic risks, aligned to initial threats, preventative controls, mitigating controls, consequences and opportunities. Combined, this technique will assist in identification of top-level events that could expose the Service to risk and focus activity on controls to minimise both the likelihood of the risk occurring or the impact upon the Service.
4	**Recommendation**
4.1	The Audit and Risk Assurance Committee is asked to: • 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 5.1.1	**Risk Appetite and Alignment to Risk Registers** The overall report is aligned to the Services Compliance risk appetite in relation to our internal governance, including systems of control, where the Service has a **Cautious** appetite.
5.1.2	Thirteen risks are currently rated 15 or above. A number of risks also remain above the Service's agreed risk appetite, particularly those relating to financial sustainability, workforce capacity, cyber security, statutory compliance, infrastructure and service delivery.
5.1.3	Continued management attention and scrutiny are required to ensure that control actions are progressed, overdue actions are appropriately challenged and risk exposures are reduced towards agreed target levels.
5.2 5.2.1	**Financial** The current risk profile identifies financial implications arising from core funding pressures, long-term financial sustainability, capital investment requirements, asset maintenance backlogs, increasing operating costs and constraints on the delivery of strategic priorities.
5.2.2	These pressures may require the reprioritisation of resources, changes to planned investment and service activity, and continued engagement with the Scottish Government regarding future funding requirements.
5.3 5.3.1	**Environmental & Sustainability** The risk register identifies a continuing risk to the achievement of the Service's carbon-reduction objectives due to investment constraints and uncertainty over the delivery of anticipated savings from existing projects.
5.3.2	Failure to deliver the required environmental improvements may affect the achievement of sustainability objectives and expose the Service to financial, compliance and reputational consequences.
5.4 5.4.1	**Workforce** Workforce implications arise from recruitment and retention challenges, specialist skills shortages, capacity constraints, succession-planning pressures and difficulties in maintaining sufficient resources to support operational and corporate priorities.
5.4.2	These pressures may affect organisational resilience, the delivery of strategic programmes,

	the operation of business-critical functions and the Service's capacity to implement change.
5.5 5.5.1 5.5.2	**Health & Safety** Health and safety implications arise from risks associated with the suitability of the property estate, firefighter welfare and contaminant-control arrangements, training capacity and facilities, and the Service's ability to demonstrate legislative compliance. Failure to address identified gaps could result in increased risk to employees, regulatory intervention, enforcement action, civil or criminal proceedings and reputational damage.
5.6 5.6.1 5.6.2	**Health & Wellbeing** Resource pressures, increasing workloads, employee-relations demands and organisational capacity constraints may adversely affect employee health, wellbeing and engagement. Potential consequences include increased absence, reduced engagement, higher employee turnover and a reduced capacity to deliver Directorate and Service priorities.
5.7 5.7.1 5.7.2	**Training** Training implications arise from limited delivery capacity, constraints affecting training facilities, the availability of specialist instructors and the maintenance of required professional accreditations and competencies. Delays in addressing these matters may affect the currency of operational skills, organisational capability, statutory and regulatory compliance, and the resilience of service delivery.
5.8 5.8.1	**Timing** The report is provided to the SMB in advance of reporting to SLT and the audit and Risk Assurance Committee providing the opportunity for challenges to existing risks and associated control actions.
5.9 5.9.1 5.9.2	**Performance** The current risk profile has the potential to affect organisational performance through financial pressures, workforce constraints, technology and systems limitations, procurement capacity, infrastructure requirements and delays to strategic programmes. Effective risk management supports the delivery of the Service's strategic outcomes by identifying barriers to performance and enabling management action to be prioritised.
5.10 5.10.1	**Communications & Engagement** Several risks may affect workforce, stakeholder and public confidence, particularly where the Service is unable to meet statutory obligations, maintain critical systems, protect information or deliver expected levels of service.
5.11 5.11.1 5.11.2	**Legal** Legal implications arise from risks associated with statutory duties, health and safety legislation, information governance, data protection, employment legislation, court requirements and other regulatory obligations. Failure to effectively manage these risks could expose the Service to legal challenge, enforcement action, financial penalties, increased external scrutiny and reputational damage.
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.

5.12.2	Information governance implications arise from cyber security risks, legislative compliance, limitations within existing systems and processes, and the management of employee and operational information.	
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 5.14.2	**Service Delivery** Service-delivery implications arise from risks relating to operational and mobilising systems, workforce capacity, statutory duties, business continuity, operational availability, cyber disruption and training capability. If these risks materialise, they may affect the resilience, continuity or effectiveness of operational service delivery and the Service's ability to meet its statutory responsibilities.	
5.15 5.15.1 5.15.2	**Prevention** Prevention implications arise from risks relating to business continuity arrangements, fire-engineering capacity, operational intelligence information and partner referral systems. These risks may affect the Service's ability to deliver prevention activity, maintain effective partnership arrangements and support the achievement of community-safety outcomes.	
6	**Core Brief**	
6.1	The Director of Governance, Strategy and Change provided the Audit and Risk Assurance Committee with the current risk report.	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Governance, Strategy and Change
7.2	**Level of Assurance: (Mark as appropriate)**	**Reasonable**
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. Maturing the framework continues to be a focus of activity with work being undertaken in relation to the identification of strategic risk and closer alignment to strategy and financial planning.
8	**Appendices/Further Reading**	
8.1 8.2	Appendix A – Significant Risks Appendix B – Other Risk Summary	

Prepared by:	David Johnston, Risk and Audit Manager
Sponsored by:	Mark McAteer, Director of Governance, Strategy and Change
Presented by:	Mark McAteer, Director of Governance, Strategy and Change

Links to Strategy and Corporate Values

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

- Our organisational performance, productivity and resilience continually 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	Report Classification	Meeting Approvals/Outcomes
Audit and Risk Assurance Committee	*20 October 2026*	*For Scrutiny*	
Strategic Leadership Team	*21 October 2026*	*For Scrutiny*	

SCOTTISH
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Appendix A - Significant Risks

MANAGEMENT INFORMATION

Reporting month:
2026-27 Oct

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.

Appendix A - Significant Risks

SCOTTISH FIRE AND RESCUE SERVICE

2026-27 Oct

MANAGEMENT INFORMATION

Overview | FCS019 | SDD007 | FCS022 | FCS026 | FDI001 | FDI002 | FDI006 | TSA018 | TSA019 | FCS017 | POD026 | POD027 | POD030

Risk ID	Risk Name	RIsk Rating	Previous Risk Rating	Date Updated
FCS019	Critical service and system failure	20	20	2026-27 Sep
SDD007	Cyber Security	20	20	2026-27 Sep
FCS022	Recruitment & Retention	16	16	2026-27 Sep
FCS026	Health and Safety compliance	16	16	2026-27 Sep
FDI001	Recruitment and Retention	16	16	2026-27 Sep
FDI002	Core Funding	16	16	2026-27 Sep
FDI006	Long-term strategic objectives not achieved	16		2026-27 Sep
TSA018	Training Capacity	16	16	2026-27 Sep
TSA019	Training Facilities	16	16	2026-27 Sep
FCS017	Planning for and minimising Cyber disruption	15	15	2026-27 Sep
POD026	Remedial Pensions Exercises	15	12	2026-27 Sep
POD027	People Systems & Technology	15	15	2026-27 Sep
POD030	Employment Rights Act - Guaranteed Hours Provisions	15	15	2026-27 Sep

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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, some of 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, for example, to the NMS, with parallel running bringing additional challenges. The cyber risk is enhanced due to reliance upon legacy infrastructure and the inability to security patch hardware.	SDC	SMB	Head of Digital, Data and Technology 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	31/03/2027	3/31/2027	Head of DDaT	All DDaT subject matter experts have been involved to date and will continue to be until NMS is transitioned to BAU. A leave freeze has been implemented within certain team in DDaT to ensure the correct resources are available duing the go-live processes.	On Target or 3 months from due date
Work closely with support partners to ensure preventative maintenance is carried out on at risk systems.	31/03/2027	3/31/2027	Head of DDaT	This continues to be delivered, however the engagement from the support partners has been challenging due to the contractual position. The imminent go-live of NMS will result in this action being fully delivered.	On Target or 3 months from due date

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Overview | FCS019 | SDD007 | FCS022 | FCS026 | FDI001 | FDI002 | FDI006 | TSA018 | TSA019
FCS017 | POD026 | POD027 | POD030

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	SMB	Head of Digital, Data and Technology Services	20	20	12	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Delivery of Phase 2 of Cyber Security Action Plan	31/03/2027	3/31/2027	Head of DDaT	Actions continue to be delivered, but at a slower pace than what would be preferred. Identifying and freeing up capacity within a number of functions continues to be a challenge, with some functions de-prioritising delivery of these actions due to workload.	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	31/03/2027	3/31/2027	Head of DDaT	DDaT continue to provide management reports to SMB on a monthly basis in terms of KnowBe4 Cyber training completion stats.	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
FCS022	6	There is a risk of continued challenges in terms of succession planning, recruiting and retaining staff with the necessary skills and experience required to support the Finance and Procurement Function. This relates to all functions, with particular impacts apparent within the Accountancy and Procurement Sections which is proving to have a very buoyant job market, and provides pay grade challenges. This can result in the inability to support service delivery requirements and future impacts upon resilience and succession planning may be experienced.	PC	SMB	Head of Finance and Procurement	16	16	12	Open (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Following SLT agreement recruit to establishment in relation to the Systems Team.	31/05/2026	12/31/2026	Head of Finance and Procurement	Work in progress as awaiting approval of OBC of CBS project. Work to establish team will now progress.	3-9 months from original due date
Review requirements of CBS and CSR programmes of work against Fin and Proc structures and align accordingly	31/03/2027	3/31/2027	Head of Finance and Procurement	Monitoring activity in place for future financial year.	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 has been set as a more targeted element previously and builds upon risk FCS021.	ARAC	SMB	Head of Asset Management	16	16	6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
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. Regarding access to shower facilities we will determine feasible solutions, prioritised by service need subject to available funding. An action plan will be put in place for those solutions identified annually across the estate with actions carried out fed back to update GRA108 data.	31/03/2027	3/31/2027	Head of Asset Management	Towels procurement completed and 15.000 towels received and distributed. Capital works continue to be planned and progressed to improve suitability across the estate.	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. We will determine feasible solutions, prioritised by service need subject to available funding. An action plan will be put in place for those solutions identified annually across the estate with actions carried out fed back to update GRA108 data.	31/03/2026	3/31/2027	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	3-9 months from original 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
FDI001	5	There is a risk that Service priorities, requiring specialist procurement support, are unable to be supported. Market analysis has identified a lack of supply within the procurement job market which, together with higher salary requirements, has resulted in increased challenges in recruiting and retaining specialist procurement expertise. Procurement support is subject to a priority assessment identifying specific contracts able to be supported through the procurement section.	PC	CB	Head of Finance and Procurement	16	16	12	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Agree Procurement workload prioritisation with SLT and SMB	31/03/2027	3/31/2027	Head of Finance and Procurement	Report presented to SMB on Priority 1 procurements based on SFRS organisational matrix. Agreed to support Priority 1 work in first instance and Directorates to review requests for need and urgency.	On Target or 3 months from due date
Work with People Directorate to explore alternative options for recruitment into the Procurement field	31/03/2027	3/31/2027	Head of Finance and Procurement	Procuremnt Manager and People Advisor in progress of reviewing job descriptions and meeting with specialised agencies	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
FDI002	3	There is a risk that the resource funding allocation will be insufficient to meet changes in technological architecture and the use of cloud based systems. Accounting regulations identify that associated costs are unable to be capatalised, requiring necessary funding to be identified through resource based budgets. This may result in the inability to replace ageing systems within SFRS	ARAC	CB	Head of Finance and Procurement	16	16	8	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Ensure regular engagement between Scottish Government Ministers and SFRS Senior Leaders to communicate funding requirement, in line with changes to accounting regulations.	31/03/2027	3/31/2027	Head of Finance and Procurement	Current finacial year proves challenging with an unallocated savings budget impacted partially by the reallocation of expenditure to Resource from Capital. Engagement continues between Senior Leaders within SG and SFRS	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
FDI006	5	There is a risk that long-term strategic objectives will not be achieved, where future funding settlements are not adequate to provide sustainable resources to achieve these strategic objectives. This could require changes to service priorities, postponement of investment and resetting of strategic objectives.	ARAC	SMB	Head of Finance and Procurement	16		6	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Maintain and report on the Medium Term Financial Model, updating data aligned to new risks.	31/03/2027	3/31/2027	Head of Finance and Procurement	Work is undertaken throughout the year and continues to be reviewed.	On Target or 3 months from due date
Model a range of future funding settlements, inflation and demand scenarios, showing the service and delivery consequences of each.	31/03/2027	3/31/2027	Director of Finance, Digital and Infrastructure	Internal modelling has been undertaken, allowing SG bid to be submitted, with ongoing dialogue with SLT continuing.	On Target or 3 months from due date
Using an evidence-based funding case, covering resource and capital needs, ensure routine engagement with Scottish Government sponsors and Ministers	31/03/2027	3/31/2027	Director of Finance, Digital and Infrastructure	Initial did submitted to Scottish Government for 2027/8, with ongoing engagement being undertaken.	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	SMB	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	1/31/2027	Andy Scott	No further progress was made during the reporting period due to ongoing delays within the underlying project. Data integrity checks remain outstanding, with further validation of the output files still required to confirm completeness, consistency and compliance with the required formatting standards. Targeted checks will resume once the project is sufficiently progressed and the necessary outputs are available. Request made and agreed at Training FMT to extend Target Date to 31/01/2027 due to underlying project delays and resources.	Over 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	1/31/2027	Andy Scott	No further progress was made during the reporting period due to ongoing delays within the underlying project. Further validation of the output files remains necessary, including checks of edge cases and any outstanding formatting adjustments, before the competency mapping outputs can move forward to integration and full testing. Request made and agreed at Training FMT to extend Target Date to 31/01/2027 due to underlying project delays and resources.	3-9 months from original due date
Discrepancy Resolution: Identify and rectify any inconsistencies in collaboration with Operations and relevant stakeholders before finalising updates.	01/03/2026	1/31/2027	Andy Scott	No material further progress was made during the reporting period due to ongoing delays within the underlying project. The majority of previously identified inconsistencies remain resolved, and the outstanding issues continue to be limited in scope. Final review and resolution activity will recommence once the project has progressed and the required resources are available. Request made and agreed at Training FMT to extend Target Date to 31/01/2027 due to underlying project delays and resources.	3-9 months from original 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	11/1/2026	Garry Douglas	Trade Unions are currently consulting with staff to understand key considerations and expectations. Following this, further engagement with staff and Trade Unions will take place to determine the most appropriate route forward. Discussions are expected to include potential allowance arrangements for support staff working evenings and weekends, particularly where this supports driving in darkness requirements. Consideration will also be given to any modular driving course requirements for on-call personnel linked to the introduction of Section 19.	3-9 months from original due date
Exception Reporting: Generate reports highlighting anomalies or missing data, with corrective actions assigned to responsible personnel.	01/03/2026	1/31/2027	Andy Scott	No significant further progress was made during the reporting period due to ongoing delays within the underlying project. Exception reporting remains in place, with a small number of residual anomalies still requiring review and action. The current outputs will continue to support targeted resolution activity once the project progresses and internal assurance work resumes. Request made and agreed at Training FMT to extend Target Date to 31/01/2027 due to underlying project delays and resources.	3-9 months from original due date
Review the job descriptions of non-uniformed instructors to confirm contractual obligations and assess the risk if driving instructors withdraw their ADI qualification for delivering Cat B ERD courses.	31/03/2026	11/1/2026	Gary Douglas	Further engagement with the Rewards Team is scheduled to confirm the most appropriate route forward. A meeting on 5 August will consider whether PVG requirements apply to the ADI qualification. Subject to the outcome, engagement with Trade Unions will progress to seek agreement on ADI being recognised as an essential criterion within the relevant role requirements.	3-9 months from original due date

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Overview | FCS019 | SDD007 | FCS022 | FCS026 | FDI001 | FDI002 | FDI006 | TSA018 | TSA019 | FCS017 | POD026 | POD027 | POD030

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	SMB	Head of Training	16	16	8	Open (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
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	3/31/2027	Srah Robertson	Design proposals remain agreed following review and stakeholder feedback. Property colleagues are progressing confirmation of design team scope and fees, with supporting information currently being finalised following annual leave periods. Subject to this approval, progression to the next design phase is anticipated in the coming weeks.	Over 9 months from original 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	3/31/2027	Group Commander Thomas Mortimer	Planning approval remains outstanding due to the unresolved requirement for confirmation of alternative parking provision. Discussions with HIAL have progressed; however, formal confirmation that suitable alternative parking will be made available is still awaited. Property has confirmed there are no wider concerns with the proposal, although this matter continues to delay planning approval for the works. The contractor has been instructed to prepare and submit the building warrant application. Property is awaiting confirmation of the contractor's proposed programme through to completion. Early indications suggest that project costs may exceed the allocated budget. A review of the project proposals, cost position and programme has been requested from the delivery team. A further update will be provided once the current project position has been confirmed.	3-9 months from original due date
Liaise with the Project Manager to support the coordination of ground investigation works, confirming suitable below-ground conditions for the proposed CFBT and CCU facilities.	30/06/2026	6/30/2026	Paul Council	Due to the removal of capital funding from the associated project, further progression of this control action has been paused and is not anticipated within the current planning period. The control action is therefore proposed for closure for administrative purposes and to maintain alignment with active project priorities. The requirement remains valid and will be reconsidered, with an appropriate control action reopened when funding is reinstated and the project recommences.	3-9 months from original due date
Work with Assets to support the replacement schedule to address the aging fleet within the Training Function.	31/03/2026	3/31/2027	Group Commander Garry Douglas	Following discussion at Training FMT, the scope of this action has been expanded beyond Driver Training to include all appliances used across Training sites for driver training and core operational course delivery. The Control Owner will work with Fleet and Training Centre Managers to review appliance age, condition, reliability, suitability and operational challenges, including appliances over 20 years old. Gaps, relocation opportunities and replacement priorities will be identified and reported to Fleet to support a coordinated training fleet plan. This work will also be coordinated with the owner of CIP Recommendation 83, including consideration of instructor vehicles and white fleet, to avoid duplication and ensure alignment with wider asset planning. As the previous 80% assessment primarily reflected progress with Driver Training appliances, completion has been revised to 40% to reflect the expanded scope and the further assessment and engagement required. The target date has been revised to 31 March 2027 to allow the fleet review to be completed and recommendations agreed with Fleet.	3-9 months from original 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	9/30/2026	Group Commander Sarah Robertson	CFBT: the smoke capture system has been installed with hood and ductworks to CFBT window and door openings being progressed. Further containers, including stair tower have been installed. Attack and Demo boxes to be installed in August. Minerva continues to address minor remedial work; hose hatch to doors, sacrificial plate positioning, door locks, etc. A further revised programme showing agreed dates for all remaining elements of the work, including burn-in periods/requirements has been requested. While the contractor is reporting works will be complete by the end of August 2026, there is suggestion that commissioning of the Attack box will extend into early September. Property awaits confirmation of the proposed generator/fuel tank location for consideration and approval. Confirmation of the proposed delivery date for the generator has been requested. CCU: works to form the external enclosure and canopy are progressing on site. Ground surface works have now commenced, with internal fit out works to progress in the immediate future. Confirmation of the proposed completion date for the CCU has been requested. An update on the Utility Shed proposals, cost and programme has again been requested from the contractor and should be made available for SFRS consideration.	On Target or 3 months from due date
Work with the Project Manager and relevant SMEs to confirm the suitability of the facility design meets future training delivery and operational requirements at NTC.	31/10/2026	10/31/2026	Paul Council	Due to the removal of capital funding from the associated project, further progression of this control action has been paused and is not anticipated within the current planning period. The control action is therefore proposed for closure for administrative purposes and to maintain alignment with active project priorities. The requirement remains valid and will be reconsidered, with an appropriate control action reopened when funding is reinstated and the project recommences.	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 insufficent 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	SMB	Head of Digital, Data and Technology Services	15	15	10	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
DDaT engagement with and support to Directorates/Functions in preparing business continuity plans	30/03/2026	3/31/2027	Head of DDaT	This action is dependent on the CIRP going live, as per Control ID 1271. The new Business Continuity Working Group, which has now been established by the Preparedness function, will help identify where DDaT can provide support and assistance to other Directorates and Functions in developing their respective BCP's. A risk spotlight will be presented to SMB in September to highlight the alignment between Cyber Security and Business Continuity.	3-9 months from original due date
Redevelop Cyber incident response plan	30/01/2026	12/31/2026	Head of DDaT	An updated, acheiveable due date has now been added. The redrafted CIRP is due to be presented to SMB in November 2026 for review and potential approval.	3-9 months from original due date
Delivery of 10 recommendations from Cyber Desktop Exercise outcome report	30/09/2026	3/31/2027	Head of DDaT	The newly established Business Continuity Working Group will take ownership for delivering these recommendations.	On Target or 3 months from due date
Delivery of Phase 2 of Cyber Security Action Plan	31/03/2027	3/31/2027	Head of DDaT	Actions continue to be delivered, but at a slower pace than what would be preferred. Identifying and freeing up capacity within a number of functions continues to be a challenge, with some functions de-prioritising delivery of these actions due to workload.	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
POD026	6	There is a risk of 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 as a result of the concurrent remedial pensions exercises not being progressed in line with planned deadlines, some of which are statutory. This is due to the complex and inter-related nature of the work, along with capacity constraints at the Scottish Public Pensions Agency.	PC	SMB	Head of People	15	12	9	Minimalist (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Participate in various informal and formal forums with Scottish Public Pensions Agency and Finance colleagues to maintain regular oversight on project plans and agreed milestones and ensure effective internal communication and signposting	31/03/2026	12/31/2026	Geri Thomson, Deputy Head of People	The pension remedies continue to experience significant delays as follows: McCloud: There has been no progress since March 2026 in issuing statements. SFRS have been advised by SPPA that it is likely that a proposal will be made to the Pensions Board to extend the deadline on this further. Matthews: This was expected to commence in June 2026, with a statutory completion date September/October 2026. SFRS have been advised by SPPA that a request to extend the statutory completion date till April 2027. Booth Bradshaw: This remains paused with no planned start date as yet, to permit focus on McCloud and Matthews. SFRS is considering its response to SPPA's intentions and will provide this at the Pensions Board meeting in September. Consideration is also being given to early engagement with Scottish Government to raise concerns on the approach and delays.	3-9 months from original due date
Provide regular progress updates to SFRS management teams and stakeholders to ensure appropriate oversight and escalation of potential challenges / delays should these arise	31/03/2026	12/31/2026	Geri Thomson, Deputy Head of People	Regular meetings between SFRS and SPPA Comms team continue, with SPPA issuing monthly newsletters on progress. SFRS actively responding to employee queries and concerns, which are increasing. A dedicated email address is in place to support any member queries concerns over RSS statements that require escalation to SPPA. An annual allowance webinar took place on 23 July 26. An escalation meeting between SFRS and SPPA to address our concerns is scheduled for September, 26.	3-9 months from original due date

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Overview | FCS019 | SDD007 | FCS022 | FCS026 | FDI001 | FDI002 | FDI006 | TSA018 | TSA019

FCS017 | POD026 | POD027 | POD030

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	SMB	Head of People	15	15	4	Cautious (Above Appetite)

Controls Actions	Original Due Date	Est Completion Date	Owner	Comment	Action Status
Identify process improvement opportunities to mitigate risk within current system constraints and agree prioritised improvements to deliver	31/03/2026	12/31/2026	Lyndsey Gaja Head of People	People team will be participating in an initiative via DaTS colleagues to develop potential use cases for Co-Pilot to streamline business processes, or automate workflows	3-9 months from original due date
Establish UIG, agree route to market, deliver procurement process and award contract for new Finance, People, Inventory and Payroll system	30/09/2026	10/31/2026	Head of Finance and Procurement	Shortlisted supplier identified and FBC has been developed and approved in principle.	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
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	SMB	Head of People	15	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	12/31/2026	Chief Officer	Agreement on guaranteed hours to be explored (dependency on outcome of consultation process)	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	12/31/2026	Chief Officer	Ongoing participation and engagement being undertaken - now awaiting outcome of consultation process	On Target or 3 months from due date

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Appendix B - Other Risks

MANAGEMENT INFORMATION

Reporting month:

2026-27 Oct

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 | FDI | GSC | OD/SD | PCE | PPP | TSA

Finance, Digital and Infrastructure | Governance, Strategy and Change | Operational Delivery

People, Communications and Engagement | Prevention | Training, Safety and Assurance

Risk ID	Risk Name	RIsk Rating	Previous Risk Rating	Date Updated	Status
FCS008	Environmental Management	12	12	2026-27 Sep	Treat
FCS011	Fraud Detection	12	12	2026-27 Sep	Treat
FCS020	Best Value	12	12	2026-27 Sep	Treat
FCS021	Investment Backlog	12	12	2026-27 Sep	Treat
FCS023	New Finance System	12	12	2026-27 Sep	Treat
FCS024	Capital Programme	12	12	2026-27 Sep	Treat
FCS025	Training for support staff	12	12	2026-27 Sep	Treat
FCS027	Increased cost and supply chain	12	12	2026-27 Sep	Treat
FCS028	Workforce Capacity Risk	12	12	2026-27 Sep	Treat
FDI005	Agreed Priorities not delivered	12		2026-27 Sep	Treat
POD020	People Capacity & Wellbeing	12	12	2026-27 Sep	Treat
POD022	Employee Relations Case Management	12	12	2026-27 Sep	Tolerate
SD006	Statutory Duties	12	12	2026-27 Sep	Treat
SPPC004	Information Governance Legislation	12	12	2026-27 Sep	Treat
SPPC019	Statutory Framework	12	12	2026-27 Sep	Treat
TSA014	Health and Safety Legal Compliance	12	12	2026-27 Sep	Treat
SD001	Command and Control Mobilising Systems	10	10	2026-27 Sep	Treat
SPPC018	Organisational Security	10	10	2026-27 Sep	Treat
FCS018	Retention	9	9	2026-27 Sep	Treat
FCS029	Repairs and Maintenance Resource Funding	9	9	2026-27 Sep	Treat
FDI003	Skills Capacity	9		2026-27 Sep	Treat
FDI004	Accreditation/Certification for technical skill competency	9		2026-27 Sep	Treat
OD001	Operations Control Staffing	9	9	2026-27 Sep	Treat
POD024	Building Capabilities	9	9	2026-27 Sep	Treat
POD025	Suport Staff Pay & Reward Framework	9	9	2026-27 Sep	Treat
PPP007	Business Continuity Management System (BCMS)	9	9	2026-27 Aug	Treat
PPP009	HFSV Partner Application	9	16	2026-27 Aug	Treat
SD003	Operational Availability Systems	9	9	2026-27 Sep	Treat
SPPC015	Consultation and Engagement	9	9	2026-27 Sep	Tolerate
PPP005	Trained, skilled staff and legal/regulatory compliance	8	8	2026-27 Aug	Treat
PPP010	Operational Intelligence GETAC Data Syncing	8	8	2026-27 Aug	Treat
SPPC001	Service Performance Management	8	8	2026-27 Sep	Tolerate
POD018	Personal Record Files	6	6	2026-27 Sep	Treat
SPPC013	Partnership Working	4	4	2026-27 Sep	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
FDI005	5	There is a risk that agreed priorities will not be delivered due to current-year funding being insufficient to meet immediate financial pressures and deliver agreed projects. This may require in-year savings, reprioritisation or delays to planned activity.	ARAC	SMB	Head of Finance and Procurement	12		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
1.00	1.00	0.00	0.00

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS0008	4	There is a risk that the Service will be unable to achieve carbon budget reduction of 11,354 tCO2e during the 2030; because of limited investment or anticipated savings targets not being achieved through current projects, resulting in financial penalties, potential fines if required targets are not met and possibly negative media coverage.	ARAC	SMB	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
2.00	0.00	1.00	1.00

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 a lack of awareness or lack of awareness by individuals to follow policy and guidance on fraud prevention. Issues of fraud can impact the reputation of the Service, cause financial losses and potential bonding and may have an impact upon financial reporting arrangements.	ARAC	SMB	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
1.00	1.00	0.00	0.00

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 change and poor governance and governance. This may result in missed opportunities to deliver the best possible service for the communities we serve.	ARAC	SMB	Head of Finance and Procurement	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
2.00	1.00	0.00	1.00

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 funding (Capital Allocation 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	SMB	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
4.00	4.00	0.00	0.00

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 the current contract is due for refurbishing a new Finance system. Extensions of the current finance system contract will end over the next two years and challenges will be experienced if refurbishment is not agreed. The Service may experience challenges by other market provides 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	SMB	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
2.00	2.00	0.00	0.00

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	SMB	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
1.00	1.00	0.00	0.00

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	SMB	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
1.00	1.00	0.00	0.00

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, heating and IT 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	SMB	Head of Asset Management	12	12	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
2.00	2.00	0.00	0.00

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 Plan, may impact on 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, particularly in Fleet, Estates, Project planning, management, and delivery of the Service's asset management and capital investment objectives.	ARAC	SMB	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
2.00	2.00	0.00	0.00

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FDI003	6	There is a risk that the DDaT function does not have enough resources with the correct skills that are required to deliver ICT requirements for the Corporate Programmes. This risk is not about skills gaps, as we have resources with most of the skills we need, we just don't have enough of them, despite being at 94% capacity in terms of the DDaT structure.	PC	SMB	Head of DDaT	9		1	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
1.00	1.00	0.00	0.00

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FDI004	6	There is a risk that DDaT staff do not renew their accreditation/certification by the due date. This may be due to the fact that this accreditation/certification is listed in job descriptions as Essential Criteria, and there is a risk that staff refuse to pay for the renewal of this as it is not mandatory in their Terms and Conditions. This could lead to challenges with the retention of staff.	PC	SMB	Head of DDaT	9		1	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
1.00	1.00	0.00	0.00

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 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 staff to meet the Service's requirements. This is because of a very buoyant DDaT job market, pay grade challenges and the availability of budget to provide the necessary training.	PC	SMB	Head of Digital, Data and Technology 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
3.00	3.00	0.00	0.00

Risk ID	Strategic Outcome	Risk Description	Governance - Committee	Governance - Board	SLT Risk Owner	Risk Rating	Previous Risk Rating	Target	Risk Appetite
FCS029	5	There is a risk that the Service is unable to maintain its property estate to acceptable operational and compliance standards because the annual repairs and maintenance budget is insufficient to respond to heat known demand, intensified by inflationary pressures and historic backlog. As a result, during each year the Service is required to restrict activity to emergency repairs only from Period 9 onwards to remain within budget. This increases the likelihood of asset deterioration, health and safety non compliance, service disruption, reputational impact, and higher long term costs. Each year, the financial year the backlog of maintenance issues from the previous year,which have not deteriorated to capital replacement, will be addressed within limits of available funding and prioritisation, before restriction at Period 9 again to emergency repairs.	ARAC	SMB	Head of Asset Management	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
1.00	1.00	0.00	0.00

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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	SMB	Head of Governance and Compliance	12	12	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
1.00	0.00	0.00	1.00

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	SMB	Head of Governance and Compliance	12	12	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
1.00	0.00	1.00	0.00

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	SMB	Head of Governance and Compliance	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
2.00	0.00	2.00	0.00

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	SMB	Director of Governance Strategy and Change	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
0.00	0.00	0.00	0.00

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	SMB	Head of Governance and Compliance	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
0.00	0.00	0.00	0.00

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	SMB	Head of Governance and Compliance	4	4	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
0.00	0.00	0.00	0.00

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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	SMB	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
2.00	1.00	0.00	1.00

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	SMB	Head of Operations	10	10	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
3.00	1.00	0.00	2.00

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	SMB	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
2.00	0.00	0.00	2.00

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	SMB	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
2.00	2.00	0.00	0.00

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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
POD020	6	There is a risk that the Directorate is unable to deliver against stated commitments and objectives or provide timeous support to wider SFRS projects and change initiatives, due to limited resources and capacity brought about by the current financial context and competing organisational priorities. This could result in a lack of ability to deliver and perform effectively as a Directorate, as an enabler to the SFRS, as well as negatively impacting the health and wellbeing of People colleagues, resulting in increased levels of absence, reduced engagement, higher staff turnover and reduced ability to deliver against Directorate and Service plans.	PC	SMB	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
1.00	0.00	1.00	0.00

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	SMB	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
0.00	0.00	0.00	0.00

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	SMB	Head of People	9	9	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
1.00	1.00	0.00	0.00

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	SMB	Head of People	9	9	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
1.00	0.00	1.00	0.00

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	SMB	Head of 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
1.00	0.00	1.00	0.00

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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	SMB	Head of Prevention	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
1.00	0.00	1.00	0.00

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	SMB	Head of Prevention	9	16	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
1.00	0.00	1.00	0.00

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	SMB	Head of Prevention	8	8	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
1.00	0.00	0.00	1.00

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	SMB	Head of Prevention	8	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
1.00	1.00	0.00	0.00

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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
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	SMB	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
4.00	3.00	1.00	0.00

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SCOTTISH FIRE AND RESCUE SERVICE

Audit and Risk Assurance Committee

Report No: C/ARAC/43-26

Agenda Item: 11.2

Report to:	**AUDIT AND RISK ASSURANCE COMMITTEE**							
Meeting Date:	**20 OCTOBER 2026**							
Report Title:	**INTERNAL CONTROL – DESIGN AND EFFECTIVENESS**							
Report Classification:	**For Scrutiny**	**SFRS Board/Committee Meetings ONLY For Reports to be held in Private Specify rationale below referring to Board Standing Order 9**						
		A	B	C	D	E	F	G

1	**Purpose**
1.1	The purpose of this report is to provide the Audit and Risk Assurance Committee with strategic assurance on the design and operating effectiveness of SFRS internal controls. It considers whether controls are consistently applied, evidenced and monitored in a way that supports delivery of the SFRS Strategy 2025–28, the Three-Year Delivery Plan, the Performance Management Framework (PMF) and Risk Management arrangements.
2	**Background**
2.1	The Audit and Risk Assurance Committee (ARAC) provides independent assurance to the Board and the Accountable Officer on the adequacy and effectiveness of SFRS governance, risk management and internal control. This role is integral to delivery of the SFRS Strategy 2025–28 and gives confidence to the Board that strategic priorities are supported by controls which are proportionate, consistently applied and capable of demonstrating the intended outcomes.
2.2	The Service Delivery Committee, Strategic Planning and Change Committee and People Committee undertake complementary scrutiny within their respective remits. Taken together, these arrangements should provide a coherent line of sight from Directorate and Functional controls through executive oversight to Board assurance, avoiding gaps or duplication in scrutiny.
2.3	The Chief Officer is responsible for maintaining sound systems of internal control, risk management, performance management and corporate governance that supports delivery of SFRS's statutory duties, strategic objectives and agreed priorities. The PMF reinforces this responsibility through a continuous cycle of planning, monitoring, reviewing, reporting, scrutiny and corrective action, supported by reliable evidence and clear accountability.
2.4	Directors and Heads of Function support this process by owning the controls and performance within their areas, providing certificates of assurance to the Chief Officer, and ensuring that identified weaknesses lead to proportionate corrective action. Assurance should therefore cover not only whether a policy or control exists, but whether it is understood, operating as intended, supported by reliable evidence and contributing to the relevant strategic outcome.

3	Main Report/Detail
3.1	Recent reports to ARAC have indicated that SFRS policies and controls are generally well designed. However, they have raised concern about whether controls are consistently applied and operate effectively.
3.2	From a strategic perspective, this is not solely a compliance issue. Ineffective application can weaken delivery of strategic objectives, reduce confidence in organisational performance, expose the Service to risk outside agreed risk appetite limits and compromise the ability to target scarce resources to the Service priorities.
3.3	To address these points the Service needs to further strengthen its approach to integrated compliance, risk and performance rather than fulfilling a series of what may be regarded as isolated remedial improvement actions.
3.4	Integrated compliance should therefore be understood as an integral part of good day-to-day management, rather than a separate corporate exercise. Clear policies, controls, delegated authorities, risk tolerances and reporting expectations should provide managers and staff with a consistent basis for making decisions. When these are visibly connected to the SFRS Strategy, they help ensure that local, functional and operational choices support the same organisational priorities and do not unintentionally work in a manner contrary to agreed outcomes.
3.5	This approach should strengthen management discipline at every level of SFRS. Routine decisions on deployment, expenditure, people, assets, service delivery, change and prioritisation should be informed by the relevant strategic objectives, available performance evidence, risk exposure, statutory and policy requirements and the limits of delegated authority. Where a decision creates a material departure from strategy, policy or risk appetite, the reason should be transparent and the matter escalated through the appropriate governance routes.
3.6	Internal Audit and HMFSI improvement activity provide a further and important source of independent evidence on the effectiveness of governance and control within SFRS. Although their work is independent of each other and their activities are co-ordinated and proceed based on scopes designed to meet their needs. Recurring themes indicate systemic issues which should be considered across SFRS rather than managed only within the area in which an individual finding arose.
3.7	The separate thematic alignment report to ARAC highlights the importance of effective assurance, organisational learning and the ability to translate findings, data and lessons into demonstrable improvement. In PMF terms, this evidence should form part of the feedback loop used to assess performance, determine whether intervention is required and confirm whether corrective action has delivered the intended result.
3.8	The intention is to use these common themes to improve the wider system of control. Future reporting should therefore distinguish between completion of an action and evidence that the underlying control is operating effectively, has reduced exposure to risk and is supporting relevant strategic outcomes.
3.9	The Good Governance Framework provides the mechanism for reviewing the effectiveness of governance arrangements and contributing to the Annual Governance Statement. Internal control checklists, certificates of assurance and improvement actions should be explicitly mapped to the relevant Strategic, Directorate, Functional or Project risk, strategic deliverables, PMF measures and lines of assurance.
3.10	This will strengthen the strategic “golden thread”, expose gaps or duplication in assurance and enable executive and non-executive scrutiny to focus on risks, material control weaknesses, overdue actions and evidence of impact. Monitoring will then test whether

	controls are operating effectively and whether the residual exposure is moving towards the target position.
3.11	Risk appetite should actively shape the response. Where a compliance risk is above appetite, the responsible owner should provide a time-bound recovery plan, identify the resources and dependencies required and escalate the position through the relevant Executive Board, SLT and Board Committee. Where exposure is within or below appetite, monitoring may be proportionate, but the rationale and evidence supporting that judgement should remain transparent.
3.12	The developing alignment of strategy, planning, performance, risk and finance provides the basis for this approach. Compliance actions should be prioritised, taking account of a range of factors including statutory obligations, likelihood and impact, strategic significance, public and firefighter safety, affordability, interdependencies and organisational capacity. Completion alone should not close an action where evidence of sustained control effectiveness or movement in the current risk assessment towards the target risk is still required.
3.13	Closer alignment with Directorate and Functional planning will help ensure that each improvement action has a named risk and action owner, realistic timescales, identified resource requirement, target risk position and appropriate oversight. SLT should hold Directors collectively to account for significant and escalating risks; Executive Boards should monitor risks within their scope; ARAC should advise on the effectiveness of the strategic processes for risk, control and governance; and other Board Committees should scrutinise pertinent risks through their remits and risk spotlights. This will provide the Board and the Chief Officer with strategic assurance rather than improvement action updates alone.
3.14	The Digital, Data and Technology Strategy is an important enabler of this approach. Appropriate automation, workflow and analytics will improve the timeliness, accessibility and consistency of compliance information. However, technology should support rather than replace ownership of controls. Data quality, clear definitions, controlled reporting and proportionate validation will be necessary if management information is to provide reliable evidence for PMF reporting and assurance.
3.15	In addition there will be a training requirement to support change and improvement. The purpose of this training will be to ensure awareness and compliance of those areas where policy has provided the framework, but where the Service relies upon individuals to maintain an awareness or deliver effectively against policy requirements.
3.16	Aligned to the increased use of analytics, a recent spotlight to the SMB on corporate mandatory training focused on general learning applicable to all areas of the Service, separate to mandatory learning or training for specific roles.
3.17	It highlighted work being undertaken in relation to learning and e-development within systems to develop new reporting capabilities, i.e. the new appendix to the fraud report, allowing functional and individual completion rates to be monitored and ensuring that oversight can be undertaken within Teams and scrutiny bodies in a consistent format. This work will be built upon for wider organisational compliance purposes.
3.18	Through clearer planning, reliable data, appropriate technology, defined accountability and effective scrutiny, compliance can become an active contributor to organisational performance, continuous improvement and stronger day-to-day management.
3.19	It provides a common decision-making framework which helps managers and staff translate strategic objectives into routine choices, prioritise resources consistently, identify when intervention is required and understand when an issue must be escalated. This

	supports the PMF requirement to use information not only to report the position, but to guide decisions and activity across the Service.
3.20	**Organisational Assurance and Verification**
3.20.1	Organisational assurance and risk-based verification sampling should provide first and second-line evidence that controls are embedded and effective at the point of delivery. This should be complemented by independent internal and external assurance in line with the SFRS assurance model. Findings should be mapped to the relevant risks and appetite position, analysed for themes and used to determine whether additional treatment, assurance, resource, escalation or a risk spotlight is required.
3.20.2	The scope and frequency of assurance should be proportionate to risk exposure, risk appetite and available capacity. Where resource constraints limit mitigation or assurance, this should be explicitly recorded as an assurance gap and reflected in the current risk assessment. If exposure remains above appetite, the position should be escalated with options for further treatment, conscious acceptance, transfer, avoidance or additional investment rather than leaving an implied level of assurance unsupported.
3.21	**Internal Audit and External Inspection**
3.21.1	Internal Audit provides an additional, independent line of assurance by assessing whether SFRS governance, risk management and internal controls are appropriately designed and operating effectively. Its work should complement, rather than replace management ownership and first and second-line compliance checks. A risk-based Internal Audit programme, informed by the Strategic Risk Register, Directorate and Functional risks, risk appetite, PMF evidence and recurring compliance themes, tests the areas where control failure would have the greatest strategic, operational, financial or reputational impact.
3.21.2	External inspection, including scrutiny by HM Fire Service Inspectorate in Scotland (HMFSI) and other relevant regulators or oversight bodies, provides a further independent perspective on whether SFRS is meeting statutory, professional and sector expectations. External inspection can benchmark SFRS practice, identify systemic or cross-cutting weaknesses, validate areas of strength and test whether internal assessments present an accurate picture of compliance and service effectiveness.
3.21.3	These independent sources will be further integrated into the SFRS assurance map so that ARAC can see how management assurance, specialist oversight, Internal Audit and external inspection collectively address each material risk and compliance requirement. This will help identify gaps, duplication or over-reliance on a single source of assurance and allow assurance activity to be targeted towards risks above appetite, controls with limited evidence of effectiveness and areas where previous findings have recurred.
3.22	**Next Steps**
3.22.1	Following the scrutiny of the proposals set out in this paper a delivery plan will be drafted for SLT approval, which will include investment requirements to strengthen the compliance environment. The delivery of this plan will form a core element in the responsibilities for a new Head of Function who will oversee the SFRS Governance and Compliance functions. Recruitment for that post has commenced with the expectation of a successful candidate being appointed before the end of the calendar year.

4	Recommendation
4.1	The Audit and Risk Assurance Committee is asked to: • Scrutinise the proposed strategic approach to compliance and control effectiveness, including its alignment with the SFRS Strategy 2025–28, the PMF and the SFRS Risk Management Framework. • Endorse the development of a proportionate compliance and control-effectiveness reporting approach which links material requirements to strategic objectives, risk registers, inherent/current/target risk, risk appetite, accountable owners, controls, assurance evidence, corrective actions and governance routes.
5	**Key Strategic Implications**
5.1 5.1.1 5.1.2 5.1.3	**Risk Appetite and Alignment to Risk Registers** The report is aligned to the Service's Compliance risk appetite in relation to our internal governance, including systems of control, where the Service has a **Cautious** appetite. It identifies progress against Management Actions identified within Internal Audit Final Reports and risks associated with the report are as contained within the final internal audit reports and outlined within Appendix A to the report. The approach gives practical effect to the SFRS Risk Management Framework and its objective of aligning risk management with Service priorities, assurance and compliance. Each material compliance risk should be assessed using the standard risk methodology, aligned to the relevant appetite category and recorded in the appropriate risk register.
5.2 5.2.1 5.2.2	**Financial** The report identifies progress against Internal audit management actions undertaken by Internal Audit. Financial implications associated with the report are aligned to those identified by Internal Audit within their final report and actions taken by responsible officers to manage identified risks. In considering the wider development of the Compliance Framework, and in line with the appointment of the new Head of Function, additional resource requirements will be identified and progressed through governance.
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** Targeted learning and communication will be required where control effectiveness depends on individual knowledge or behaviour. Completion rates should be supplemented by evidence of understanding, application and impact, with persistent non-compliance addressed through the appropriate management route.
5.8 5.8.1	**Timing** The report is aligned to the reporting of internal audit actions to the Audit and Risk Assurance Committee, the Corporate Board and the Strategic Leadership Team.

	Consideration of meetings dates to better align reports within our governance structure will ensure current scrutiny and assurance arrangements can be maintained.	
5.9 5.9.1	**Performance** This report supports implementation of the PMF and Risk Management Framework by connecting compliance and internal control to the continuous cycles of planning, risk identification and assessment, monitoring, reporting, scrutiny, treatment and review This will allow SFRS to distinguish activity and action completion from demonstrable control effectiveness, risk reduction, improved management decisions and strategic impact.	
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.	
5.15 5.15.1	**Prevention** Any implications arising from the report will be managed by the relevant Directorate.	
6	**Core Brief**	
6.1	The Director of Governance, Strategy and Change presented a strategic approach to strengthening compliance and internal control. A stronger compliance environment will support delivery of the SFRS Strategy 2025–28 and the PMF while also strengthening day-to-day management by ensuring decisions throughout the organisation are informed by strategic objectives, risk, performance evidence and agreed priorities.	
7	**Assurance (SFRS Board/Committee Meetings ONLY)**	
7.1	**Director:**	Mark McAteer, Director of Governance, Strategy and Change
7.2	**Level of Assurance: (Mark as appropriate)**	**Limited**
7.3	**Rationale:**	SFRS has established policies, controls and governance arrangements to support compliance, risk management and delivery of its strategic objectives. However, further work is required to demonstrate that these controls are consistently applied and operating effectively across the Service. The proposed steps set out in the paper will strengthen compliance oversight, improve management information and greater integration of management assurance. Assurance will be reviewed as implementation progresses and as evidence of sustained control effectiveness becomes available.

8	Appendices/Further Reading
8.1	Not Applicable

Prepared by:	David Johnston, Risk & Audit Manager
Sponsored by:	Mark McAteer, Director of Governance, Strategy and Change
Presented by:	Mark McAteer, Director of Governance, Strategy and Change

Links to Strategy and Corporate Values

Effective internal control is an organisational enabler which supports all five objectives of the SFRS Strategy 2025–28. The strongest direct alignment is with **Improving Performance**, particularly improving organisational performance, productivity and resilience and delivering more efficient and effective corporate business processes. Compliance also strengthens day-to-day management by translating strategic intent into clear expectations for decisions, behaviours, resource use and operational activity.

This helps ensure that choices made across SFRS, from frontline and local management decisions to Directorate and corporate prioritisation, remain consistent with strategic objectives, risk appetite and organisational values. The approach also supports legal service delivery, firefighter and public safety, responsible use of resources, organisational learning and public confidence.

Alignment with the Performance Management Framework

- Maintains the strategic golden thread by linking compliance requirements and controls to Strategy outcomes, delivery commitments, risks, accountable owners and governance routes.
- Supports the full PMF cycle through clear measures or evidence, active monitoring, exception reporting, corrective action, escalation and confirmation that improvement has been sustained. It also applies the SFRS Risk Management Framework by aligning compliance risks to the appropriate register, using the standard assessment methodology, comparing exposure with risk appetite, targeting assurance to the most significant gaps and escalating risks which remain above appetite.

Governance Route for Report	Meeting Date	Report Classification	Meeting Approvals/Outcomes
Audit and Risk Assurance Committee	*20 October 2026*	*For Scrutiny*	

Report No: C/ARAC/44-26
Agenda No: 12

HM Fire Service Inspectorate

Report to:	**SCOTTISH FIRE AND RESCUE SERVICE**
	AUDIT AND RISK ASSURANCE COMMITTEE
Date:	**20 October 2026**
Report By:	**HM Fire Service Inspectorate**

Subject: **Routine Report on HMFSI Business**

1. PURPOSE

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

2. RECOMMENDATIONS

That the Committee notes the update from HMFSI.

3. ACTIVITY AND PROGRESS

3.1 Thematic Inspection Work

3.2 Organisational Culture – Volume 2

Interviews with SFRS Board members, Strategic managers and staff at all levels within the People Directorate commenced at the beginning of August and continued throughout September. HMFSI has agreed a wider programme of fieldwork with SFRS which will take the inspection team across the organisation throughout October and into November. The team will be speaking to a range of staff at fire stations and from different departments to understand their experiences and gain their views on organisational cultural matters. In addition, a confidential staff survey will go out in October as well as analysis of organisational data related to conduct and other related matters.

3.3 SFRS Property Estate, Fleet and Equipment

The Auditor General for Scotland and the SFRS have previously highlighted a significant capital backlog for the Service's estate, fleet and operational equipment. This inspection is being undertaken in partnership with colleagues from Audit Scotland and will provide an assessment of how the SFRS is using and investing in its current estate, fleet, and equipment; as well as how the SFRS is planning for future investment and use of its assets. Joint inspection facilitated visits have been undertaken at sites across the SFRS. A wide range of interviews have also been conducted with Service personnel and external partners, with the findings from these currently being formed into emerging inspection themes. The joint inspection report will be published in March 2027, and its findings will be presented to the Public Audit Committee of the Scottish Parliament at that time.

3.4 Appointments into HMFSI

We are pleased to advise the Committee that, following a robust competitive recruitment exercise, Chris Lowther (formerly Chief Officer of Tyne and Wear FRS) has been appointed to the position of Assistant Inspector within HMFSI. Chris joined HMFSI on 31 August 2026. The recruitment process for HM Chief inspector went live in September with a closing date of 1 October 2026. The current Chief Inspector's contract will come to an end on 31 March 2027.

HM Chief Inspector Robert Scott QFSM

Date: 20 October 2026

AUDIT AND RISK ASSURANCE COMMITTEE – ROLLING FORWARD PLAN

Agenda Item 14.1

	STANDING ITEMS	FOR INFORMATION ONLY	FOR SCRUTINY	FOR RECOMMENDATION	FOR DECISION
21 JANUARY 2027	• Chair's Welcome • Apologies • Consideration of and Decision of any items to be taken in Private • Declaration of Interests • Minutes of Previous Meeting • Action Log • Review of Actions • Forward Planning: Committee Forward Plan and Items to be considered at future IGF, Board and Strategy Days • Date of Next Meeting **HOT DEBRIEF**	**Standing/Regular Reports** • HMFSI Quarterly Report	**Standing/Regular Reports** **Internal Audit** • Internal Audit Progress Report 2026/27 • Final Report: • • Progress Update/ Management Response **External Audit** • • External Scrutiny Report and Recommendations • Internal Controls Updates - Risk Report Update - Fraud Report • Quarterly Performance report Q2 **Risk Spotlight:** •	**Standing/Regular Reports** **Internal Audit** • Draft Internal Audit Plan 2027/28 **External Audit** •	**Standing/Regular Reports** •
		New Business •	**New Business** • Verification Report	**New Business** •	**New Business** •