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Our ref: JAGU/FIRE/DT

Date 04 March 2024



**SOUTH YORKSHIRE
FIRE & RESCUE
AUTHORITY**

**To: Members of the Fire and Rescue Authority –
Audit and Governance Committee**
cc: Appropriate Officers

Sarah Norman, *Clerk*
Neil Copley, *Treasurer*

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Dear Member

**SOUTH YORKSHIRE FIRE AND RESCUE AUTHORITY –
AUDIT AND GOVERNANCE COMMITTEE**
11 MARCH 2024

Please find enclosed the items marked “to follow” on the agenda for the meeting of the Fire Audit and Governance Committee on Monday 11 March 2024.

Yours sincerely

Daisy Thorpe
Council Governance Officer

Encs

SOUTH YORKSHIRE FIRE AND RESCUE AUTHORITY –

AUDIT AND GOVERNANCE COMMITTEE

10.00 AM AT THE COUNCIL CHAMBER, BARNSELY TOWN HALL

AGENDA Reports attached unless stated otherwise

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SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Meeting	AUDIT AND GOVERNANCE COMMITTEE
Meeting Date	11 MARCH 2024
Report of	CHIEF FIRE OFFICER & CHIEF EXECUTIVE AND CLERK
Report Sponsor(s)	DIRECTOR OF FINANCE AND PROCUREMENT
Subject	COUNTER FRAUD

EXECUTIVE SUMMARY

The Counter Fraud Strategies, policies and linked documents have been updated. These documents form part of the constitution of the Authority so need approval by the Audit and Governance Committee on behalf of the Fire and Rescue Authority.

The following documents have been updated:

- SYFRA Anti-Fraud and Corruption Strategy
- SYFRA Anti-Fraud and Corruption Policy
- SYFRA Fraud Response Plan
- SYFRA Corporate Prosecution Policy
- SYFRA Anti Bribery Policy
- Gifts, Hospitality and Discounts Policy

Versions of the documents are submitted for review with tracked changes so members can easily identify updated sections. The main changes reflected in the documents are:

- Updated dates on review
- Owner changed from Director or Support Services to Director of Finance and Procurement
- The documents have been amended to say that all fraud will be referred to the Police who will then decide whether to pursue the case. The previous versions said Barnsley Internal Audit, (who are no longer our auditors), may choose to prosecute under the Local Government Act Powers.
- Updated to state that Director of Finance and Procurement will have the lead responsibility for counter fraud, previously this was Internal Audit when this was provided by Barnsley In house functions. The Director of Finance and Procurement will commission support from IA or in house specialists as needed to complete investigations.
- The Fraud Response plan has been shortened to remove detail relating to Internal Audits previous approaches and to reflect the existing responsibilities.
- The Anti-bribery policy is updated to reflect the current reporting routes.
- Gifts and Hospitality Policy has updated links to the Fire and Rescue Authority (FRA) constitution.

RECOMMENDATION(S)

Members are recommended to:-

- a) Note the changes and approve the South Yorkshire Fire and Rescue Authority (SYFRA) documents named above.

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Main Report

Appendix 1: SYFRA Anti-Fraud and Corruption Strategy

Appendix 2: SYFRA Anti-Fraud and Corruption Policy

Appendix 3: SYFRA Fraud Response Plan

Appendix 4: SYFRA Corporate Prosecution Policy

Appendix 5: SYFRA Anti Bribery Policy

Appendix 6: Gifts, Hospitality and Discounts Policy

CONTRIBUTION TO OUR ASPIRATIONS

- Be a great place to work-** we will create the right culture, values and behaviours to make this a brilliant place to work that is inclusive for all
- Put people first-** we will spend money carefully, use our resources wisely and collaborate with others to provide the best deal to the communities we serve
- Strive to be the best in everything we do-** we will work with others, make the most of technology and develop leaders to become the very best at what we can be

CONTRIBUTION TO SERVICE IMPROVEMENT

- [HMICFRS Inspection Framework e.g. Diagnostic area and/ or diagnostic questions](#)
- [SYFR Inspection report Areas for Improvement \(AFIs\)](#)
- [Fit for the Future Improvement Objectives](#)
- [Professional Standards for Fire & Rescue Services in England](#)
- [SYFR Service Plan 2023-24 Priorities](#)
- [SYFR Community Risk Management Plan 2021-24](#)

Ensures all funds are spent as intended and for the purposes of SYFR.

OPPORTUNITIES FOR COLLABORATION

- Yes
- No

If you have ticked 'Yes' please provide brief details in the box below and include the third party/parties it would involve:

CORPORATE RISK ASSESSMENT AND BUSINESS CONTINUITY IMPLICATIONS

1. These plans address fraud risks.

EQUALITY IMPACT ASSESSMENT COMPLETED

- Yes

If you have ticked 'Yes' please complete the below comment boxes providing details as follows:

Summary of any Adverse Impacts Identified:

Key Mitigating Actions Proposed and Agreed:

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- No
- N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why an EqlA is not required/is outstanding:

We will review the cases and approach for consistency.

HEALTH AND SAFETY RISK ASSESSMENT COMPLETED

- Yes
- No
- N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why a Health and Safety Risk Assessment is not required/is outstanding:

Strategies and policies have no direct H&S impact

SCHEME OF DELEGATION

2. Under the South Yorkshire Fire and Rescue Authority [Scheme of Delegation](#) a decision *is required / *has been approved at Service level.

Delegated Power Yes
 No

If yes, please complete the comments box indicating under which delegated power.

The majority of the documents form Part 6 of the SYFR constitution.

Under Article 16.2 Changes to the Constitution the Monitoring Officer is authorised to update the Constitution taking account of proposals approved by the FRA, Service and Clerk under their delegated powers.

The Articles provide that the Audit and Governance Committee maintains an overview of the Authority's Anti-Fraud and Anti-Corruption Policy the arrangements for those processes.

IMPLICATIONS

3. Consider whether this report has any of the following implications and if so, address them below:; Diversity, Financial, Asset Management, Environmental and Sustainability, Fleet, Communications, ICT, Health and Safety, Data Protection, Collaboration, Legal and Industrial Relations implications have been considered in compiling this report.

List of background documents		
Report Author:	Name:	Linda Haigh, Director of Finance and Procurement
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SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY ANTI-FRAUD AND CORRUPTION STRATEGY

Date Approved:	09/01/2024
Date Revised:	December 2023
Date of Next Review:	December 2025 (3 years or earlier if changes to legislation)
Owner:	Director of Finance and Procurement

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STATEMENT OF COMMITMENT:

“We have a responsibility to be transparent and accountable to the public. Taking responsibility for fraud means being honest about the level of fraud and acknowledging that fraud risk will exist in all public sector organisations. We are committed to tackling fraud, in both prevention and the delivery of robust action where fraud or bribery does occur. This strategy outlines our approach and demonstrates our commitment to ensuring good governance.”

1. INTRODUCTION

1.1 Fraud affects the UK across all sectors and causes significant harm. To reduce these losses South Yorkshire Fire and Rescue Authority (the Authority) is committed to:

- The highest standards of probity in the delivery of its services, ensuring proper stewardship of its funds and assets;
- The prevention of fraud and the promotion of an anti-fraud culture;
- A zero-tolerance attitude to fraud requiring staff, Elected Members and Co-opted Independent Members to act honestly and with integrity at all times, and to report all suspicions of fraud; and
- The investigation of all instances of actual, attempted or suspected fraud. The Authority will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions.

2. DEFINITION OF FRAUD

2.1 The Fraud Act 2006 came into force on 15 January 2007. The Act repeals the deception offences enshrined in the 1968 and 1978 Theft Acts and replaces them with a single offence of fraud which can be committed in three separate ways:

- Fraud by false representation;
- Fraud by failing to disclose information; or
- Fraud by abuse of position.

2.2 Fraud by false representation: - Examples include providing false information on a grant, staff claiming to be sick when they are in fact fit and well, or submitting time sheets or expenses with exaggerated or entirely false hours and/or expenses.

2.3 Fraud by failing to disclose information:- Examples include failing to disclose a financial interest in a company the Authority is trading with, or failing to disclose a personal relationship with someone who is applying for a job at the Authority.

2.4 Fraud by abuse of position:- For example staff who order goods and services through the Authority’s accounts for their own use.

2.5 The Authority defines fraud as “any ‘irregularity or illegal act characterised by intentional deception with the intent to make a personal gain or to cause a loss, or to expose another to a risk of loss’”.

2.6 While fraud is often seen as a complex financial crime, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn’t true.

3. STANDARDS

- 3.1 The Authority wishes to promote a culture of honesty and opposition to fraud and corruption based on the seven principles of public life. The Authority will ensure probity in local administration and governance and expects the following from all employees, agency workers, volunteers, suppliers and those providing services under a contract with the Authority.

Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their families, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands. Openness requires an inclusive approach, an outward focus and a commitment to partnership working.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

4. CORPORATE FRAMEWORK AND CULTURE

- 4.1 The Authority's endorsement of this strategy sends a clear message that fraud against the Authority will not be tolerated and where reported or identified will be dealt with in a professional and timely manner using all the sanctions available. Through the creation and enhancement of a strong Anti-Fraud Culture the Authority aims to deter potential perpetrators from targeting its finances, assets and services.
- 4.2 In addition to this strategy there are a range of policies and procedures that help reduce the Authority's fraud risks. These have been formulated in line with appropriate legislative requirements and professional best practice, and include:
- Anti-Fraud and Corruption Policy;

- Anti-Bribery Policy;
- Confidential Reporting (Whistleblowing) Policy;
- Fraud Response Plan;
- Standing Orders, Contract Standing Orders, Scheme of Delegation, Financial Regulations, Financial Procedures and associated procedural documents;
- Procurement Strategy;
- Code of Conduct for Members;
- Code of Conduct for Employees;
- Code of Corporate Governance;
- Internal Control Management Assurance Framework;
- Disciplinary Procedures;
- Risk Management Policy;
- Recruitment Procedures;
- Complaints Procedures;
- Gifts, Hospitality and Discounts Policy;
- An established Audit and Governance Committee;
- Publication of documents, including invoices over £500, in accordance with the Local Government Transparency Code; and
- Participation in the Cabinet Office's National Fraud Initiative.

4.3 The expectation is that Elected Members, Co-opted Independent Members and employees of all levels will adopt the highest standards of propriety and accountability and demonstrate that the Authority is acting in a transparent and honest manner. Consequently, any Elected Member or Co-opted Independent Member of the Authority who commits a fraudulent act against the Authority or is involved with bribery in the performance of their duties will be subjected to the Authority procedures for dealing with complaints of misconduct against Members operated via the Authority's Monitoring Officer and will be reported to the Police.

4.4 Any employee committing a fraudulent act against the Authority or found to be involved with bribery in the performance of their duties will be subjected to the Authority's disciplinary procedures and will be reported to the Police (whether or not the act is outside of their direct employee role). For instance submitting a false insurance claim against the Authority is an offence against the Authority that can be committed by employees outside of their direct role and which are likely to be subject to investigation under the Authority's Disciplinary Procedure.

4.5 When fraud and / or bribery has occurred due to lack of internal control or an identified breakdown in controls, the relevant Executive Team Member or Statutory Officer will be responsible for ensuring appropriate improvements in systems of control are implemented in order to minimise the risk of recurrence. Where investigations are undertaken by Internal Audit's Corporate Anti-Fraud Team, an audit report will be produced on any control weaknesses and follow up action undertaken as appropriate to ensure the implementation of improvements.

5. ROLES AND RESPONSIBILITIES

The Role of Elected Members and Co-opted Independent Members

5.1 All Members of the Authority have a duty to act in the public interest and to do whatever they can to ensure that the Authority uses its resources in accordance with statute.

5.2 This is achieved through Members operating within the Constitution which includes the Code of Conduct for Members and Financial Regulations.

The Role of Employees

- 5.3 The Authority expects its employees to be alert to the possibility of fraud and corruption and to report any suspected fraud or other irregularities to the Head of Internal Audit, Anti-Fraud and Assurance.
- 5.4 Employees are expected to comply with the Employee Code of Conduct and the Authority's policies and procedures.
- 5.5 Employees should follow instructions given to them by management. They are under a duty to properly account for and safeguard the money and assets under their control/charge.
- 5.6 Managers are expected to create an environment in which their staff feel able to approach them with any concerns that they may have about suspected fraud or any other financial irregularities.

South Yorkshire Fire and Rescue Authority Commitment

- 5.7 Fraud and corruption are serious offences and employees and Members will face disciplinary action if there is evidence that they have been involved in these activities. Where criminal offences are suspected consideration will be given to pursuing criminal sanctions which may involve referring the matter to the police.
- 5.8 In all cases where the Authority has suffered a financial loss, appropriate action will be taken to recover the loss.
- 5.9 In order to make employees, Members, the public and other organisations aware of the Authority's continued commitment for taking action on fraud and corruption, details of completed investigations, including sanctions applied, will be publicised where it is deemed appropriate.

6. PREVENTION

Responsibilities of management

- 6.1 The primary responsibility for the prevention and detection of fraud is with management. They must ensure that they have the appropriate internal controls in place, that they are operating as expected and being complied with. They must ensure that adequate levels of internal checks are included in working practices, particularly financial. It is important that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention process being built into the system.

Corporate Anti-Fraud Team (CAFT) and Internal Audit (IA)

- 6.2 The Director of Finance and Procurement (DOFP) takes a lead role for holding to account. The DOFP may call on a virtual team of relevant professionals to deliver the Anti-Fraud Plan or investigations as needed. This virtual team will be known as the Corporate Anti-Fraud Team (CAFT). The CAFT and IA provide the Authority's Anti-Fraud function. IA will ensure that an effective audit is undertaken of the Authority systems and processes, and will work to assist management to implement appropriate controls and provide solutions to control failures.

6.3 CAFT and IA are empowered to:

- Enter any Authority premises or land;
- Have access to all records, documentation and correspondence relating to any financial and other transactions as considered necessary;
- Require and receive information or explanation of Authority employees as are regarded necessary concerning any matter under examination;
- Require any employee of the Authority to account for cash, stores or any other Authority property under their control or possession.

Working with others and sharing information

6.4 The Authority is committed to working and co-operating with other organisations to prevent fraud and corruption and protect public funds. The Authority may use personal information and data-matching techniques to detect and prevent fraud, and ensure public money is targeted and spent in the most appropriate and cost-effective way. In order to achieve this, information may be shared with other bodies responsible for auditing or administering public funds including the Cabinet Office, other fire authorities, HM Revenue and Customs, and the Police.

National Fraud Initiative

6.5 The Authority participates in the National Fraud Initiative (NFI). (see National Fraud Initiative on www.gov.uk in accordance with Part 6 of the Local Audit and Accountability Act 2014. The Authority provides data from its computer systems, which is matched with that of other authorities and agencies, to identify possible fraud. Details of matches are returned to the Authority where further internal investigations are undertaken to identify and pursue cases of fraud and irregularity.

Training and awareness

6.7 The successful prevention of fraud is dependent on risk awareness, the effectiveness of training (including induction) and the responsiveness of staff throughout the Authority.

6.8 Management will provide induction and ongoing training to staff, particularly those involved in financial processes and systems to ensure that their duties and responsibilities are regularly highlighted and reinforced.

7. DETECTION AND INVESTIGATION

7.1 The Authority is committed to the investigation of all instances of actual, attempted and suspected fraud committed by staff, Members, consultants, suppliers and other third parties and the recovery of funds and assets lost through fraud.

7.2 Any suspected fraud, corruption or other irregularity should be reported to the Head of Internal Audit and Corporate Anti-Fraud. The Head of Internal Audit and Corporate Anti-Fraud will decide on the appropriate course of action to ensure that any investigation is carried out in accordance with Authority policy and procedures, key investigation legislation and best practice. This will ensure that investigations do not jeopardise any potential disciplinary action or criminal sanctions.

7.3 Action could include:

- Investigation carried out by Internal Audit's Corporate Anti-Fraud Team (CAFT);
- Joint investigation with CAFT and relevant directorate management;

- Function/Service Managers carry out investigation and CAFT provide advice and guidance;
- Referral to the Police.

8. RAISING CONCERNS AND THE CONFIDENTIAL REPORTING (WHISTLEBLOWING) POLICY

Suspicious of fraud or financial irregularity

- 8.1 All suspected or apparent fraud or financial irregularities must be brought to the attention of the Director of Finance and Procurement in accordance with Financial Regulations. Where the irregularities relate to an Elected Member or Co-opted Independent Member, there should be an immediate notification to the Chief Fire Officer and Chief Executive or the Monitoring Officer.

Confidential Reporting (Whistleblowing) Policy

- 8.2 Employees (including Managers) wishing to raise concerns confidentially should refer to the Authority's Confidential Reporting Policy.
- 8.3 The Authority's Confidential Reporting Policy encourages individuals to raise serious concerns internally within the Authority, without fear of reprisal or victimisation, rather than over-looking a problem or raising the matter outside. All concerns raised will be treated in confidence and every effort will be made not to reveal the individual's identity if this is their wish. However, in certain cases, it may not be possible to maintain confidentiality if the individual is required to come forward as a witness.
- 8.4 Employees wishing to raise concerns confidentially can obtain a copy of the Confidential Reporting Policy on the Authority's Intranet.

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY ANTI-FRAUD AND CORRUPTION POLICY

Date Approved:	09/01/2024
Date Revised:	December 2023
Date of Next Review:	December 2026 (3 years or earlier if changes to legislation)
Owner:	Director of Finance and Procurement

FOREWARD:

“South Yorkshire Fire and Rescue Authority is funded by public money, through council tax, business rates and other sources. Fraud against the Authority is essentially theft of this money and the Authority takes its role as a guardian of these public funds seriously.

The Anti-Fraud and Corruption Policy forms part of the Counter Fraud Framework which outlines the measures the Authority will take to tackle fraud and corruption.

We will seek to identify areas where fraud may occur and limit opportunities for fraudsters to exploit the Authority. Where fraud is suspected we will investigate robustly, and where it is proved will utilise all measures available to us to deal with criminals and recover any losses.”

1. POLICY STATEMENT

- 1.1 The South Yorkshire Fire and Rescue Authority is committed to protecting the public funds that it administers, and consequently the Authority will not tolerate any abuse of its services. The Authority is determined to prevent, deter and detect all forms of fraud, bribery and corruption committed against it, whether that be internal or from outside the Authority.
- 1.2 The Authority is determined that the culture and tone of the organisation is one of honesty and rigorous opposition to fraud, bribery and corruption. Thus, the Authority is committed to ensuring all of its business is conducted in an open, honest, equitable and fair manner, and is accountable to all the people within South Yorkshire.
- 1.3 The Authority will not tolerate fraud or corruption committed, or attempted, by its elected members, co-opted elected members, employees, suppliers, contractors or service users and will take all necessary steps to investigate allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, dismissal and/or prosecution and the recovery of Authority assets and funds.
- 1.4 The measures adopted by the Authority in its commitment to the prevention, deterrence and detection of fraud, bribery and corruption are set out in detail in the Authority's:
 - Anti-Bribery Policy;
 - Anti-Fraud and Corruption Strategy;
 - Prosecutions Policy;
 - Fraud Response Plan.

2. FRAUD

- 2.1 The **Fraud Act 2006** is used for the criminal prosecution of fraud offences. The Authority also deals with fraud in non-criminal disciplinary matters.
- 2.2 The Fraud Act created a general offence of fraud which might be committed in three ways:
 - Fraud by false representation;
 - Fraud by failing to disclose information; and
 - Fraud by abuse of position.

2.3 For the purposes of this document fraud is defined as; the dishonest action designed to facilitate gain (personally or for another) at the expense of the Authority, the residents of South Yorkshire or the wider national community.

2.4 'Fraud' has moved away from the concept of the deceit of another to the dishonest intent of the fraudster to make a gain or cause a loss or risk of a loss. Thus, the arena of fraud is far more reaching than the simple crime of theft.

3. THEFT

3.1 Theft is the act of stealing any property belonging to the Authority or which has been entrusted to it (i.e. client funds), including cash, equipment, vehicles, data.

3.2 Theft does not necessarily require fraud to be committed. Theft can also include the stealing of property belonging to another whilst on Authority property.

4. BRIBERY AND CORRUPTION

4.1 The Bribery Act 2010 came into force on 1st July 2011 and creates offences of:

- Accepting a bribe;
- Bribery of another person;
- Bribing a foreign official; and
- Failure to prevent bribery.

4.2 The Authority defines corruption as:

The offering, giving, soliciting or acceptance of an inducement or reward for performing an act, or failing to perform an act, designed to influence official action or decision making.

These inducements can take many forms including for examples cash, holidays, event tickets, meals.

4.3 The Authority's **Anti-Bribery Policy** provides guidance to staff on action to be taken to prevent bribery and how to report concerns of alleged bribery or corruption.

5. REPORTING FRAUD, BRIBERY AND CORRUPTION

5.1 The Authority encourages and expects its employees and elected members to report incidents of suspected fraud, bribery and corruption to the Director of Finance and Procurement. Where those employees or elected members with matter to report have confidentiality concerns, a **Confidential Reporting ('Whistleblowing') Policy** is in place. The public are able to utilise the corporate complaints procedure to raise a concern about wrongdoing.

6. INVESTIGATING ALLEGATIONS OF FRAUD, BRIBERY AND CORRUPTION

6.1 A **Fraud Response Plan** has been prepared to guide managers on action to be taken should they receive an allegation of fraud or corruption.

6.2 In normal cases it will be the Director of Finance and Procurement, with the assistance of a Corporate Anti-Fraud Team, as required, or, if necessary, supported by Internal

Audit that will undertake or direct the investigation. Matters of a criminal nature will be referred to the Police.

7. MONITORING FRAUD, BRIBERY AND CORRUPTION

- 7.1 The Audit and Governance Committee will have responsibility for monitoring the performance and effectiveness of the Corporate Anti-Fraud and Corruption Policy and Strategy through an annual review process.

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY FINAL FRAUD RESPONSE PLAN

Date Approved:	09/01/2024
Date Revised:	December 2023
Date of Next Review:	December 2026 (3 years or earlier if changes to legislation)
Owner:	Director of Finance and Procurement

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1. INTRODUCTION

1.1 South Yorkshire Fire and Rescue Authority is committed to combatting fraud, corruption and irregularity. This Fraud Response Plan is intended to provide direction and help to all Authority employees and Members who wish to raise their concerns about suspected fraud, corruption or irregularity either within, or against the Authority.

1.2 Section C.43, part 5d Financial Regulations, of the Authority's Constitution states:

To ensure compliance with the Fraud Response Plan by notifying the Director of Finance and Procurement immediately of any suspected fraud, theft, irregularity, improper use or misappropriation of the Authority's property or resources. The Director of Finance and Procurement shall notify the Treasurer at the earliest opportunity. Pending investigation and reporting, the relevant officer should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.

1.3 The Authority's definition of fraud and corruption is defined within the Authority's [Anti-Fraud and Corruption Policy](#) at paragraphs 2.3 and 4.2 respectively.

1.4 The Plan gives a framework to follow in responding to suspicions of fraud or corruption and provides information that allows evidence to be gathered and collated in a way which facilitates informed initial decisions, while ensuring that evidence gathered will be admissible in any future criminal or civil actions.

1.5 The Plan also outlines how the Authority will deal with reports of fraud, corruption or irregularity.

2. OBJECTIVES

2.1 The objectives of a fraud response plan are to ensure that timely and effective action can be taken to:

- Ensure an appropriate investigation is undertaken;
- minimise the risk of inappropriate action or disclosure taking place which would compromise an investigation;
- ensure there is a clear understanding regarding who will lead any investigation and to ensure appropriate professionals are involved;
- ensure a fair and consistent response to suspected frauds;
- secure evidence and ensure containment of any information or knowledge of any investigation into the matter reported;
- prevent further losses of funds or other assets where fraud has occurred and maximise recovery of losses;
- ensure there is substance and evidence to support any allegation against an employee before that employee is subject to disciplinary action;
- minimise the effect of a fraud or corrupt act by taking appropriate and timely action at an early stage;
- identify the perpetrators and maximise the success of any disciplinary /legal action taken;
- reduce adverse impacts on the business of the Authority;
- minimise any adverse publicity for the Authority;

- identify lessons to be learned to improve the internal control arrangements of the Authority and improve fraud awareness.

3. EMPLOYEE RESPONSIBILITIES

- 3.1 As an employee there are a number of actions you may be required to take depending on who is involved in the fraud or corruption. You should remember, however, that when you know of or suspect a fraud or corrupt act you should not discuss it with other work colleagues either before or after reporting it to the appropriate person.
- 3.2 You should never confront the suspected individual or act in a manner which might draw their attention to your suspicions.
- 3.3 At the earliest opportunity you should clearly record all the activities you have witnessed and information you have received or are aware of. It is important to record as much information as possible to inform any subsequent management assessment or investigation, including dates, times and sequences of events.

Fraud by another employee

- 3.4 If you suspect a work colleague of fraud or corruption you should report it to your line manager or the Director of Finance and Procurement. You may also report via the Whistle Blowing routes set out in the Whistle blowing policy.

Fraud by an Elected Member or a Co-opted Independent Member

- 3.5 If you suspect fraud or corruption by an Elected Member or a Co-opted Independent Member, you should report this to the Director of Finance and Procurement, the Authority's Monitoring Officer or via the Whistle Blowing routes set out in the Whistle blowing policy.

Investigation Conduct

- 3.6 When a suspected fraud or corrupt act is reported the Director of Finance and Procurement will undertake a review of the situation and where evidence suggests there is a potential fraud, they will commission a detailed investigation.
- 3.7 Any conversations you have with, or information that you provide to the investigating officers will remain confidential. You should note that the Authority has a responsibility to investigate all cases of suspected fraud and refer them to the Police for criminal investigation and potential prosecution where appropriate.
- 3.8 Subject to the constraints of the GDPR/Data Protection legislation and the Authority's duty of confidentiality to employees and Members, you will be given as much information as possible about the outcome of any investigation. You must only report genuine concerns and believe the concerns to be true. Any reports which are subsequently determined to be malicious themselves could be dealt with as a disciplinary matter.

Confidential Reporting (Whistle-blowing) Policy

- 3.9 The Authority has developed a Confidential Reporting (Whistle-Blowing) Policy in accordance with the provisions of the Public Interest Disclosure Act 1998. The policy is available on the intranet (<http://syfirecorp01/document/1761>) and enables you to raise concerns, which are in the public interest, about any financial or other malpractice in the Authority without fear of recrimination.

4. MANAGEMENT RESPONSIBILITIES

Evaluation and Investigation of complaints and allegations

- 4.1 As soon as a complaint or an allegation is received, it is the responsibility of the line manager to report the facts to the Director of Finance and Procurement or the Monitoring Officer, and for them to satisfy themselves that there are reasonable grounds for the suspicion.
- 4.2 Upon judging that there are reasonable grounds for the suspicion, the investigation must be planned with appropriate professional support.
- 4.3 The Director of Finance and Procurement should be mindful of two important points at this time,
- where necessary, to take action to stem the outflow of cash / goods;
 - safeguard any evidence of any malpractice.
- 4.4 As the final outcome of an investigation could result in a court appearance it is of the utmost importance that the investigation can withstand the rigours of cross-examination. Evidence is crucial and must be secured. Any relevant documentation or records must be retained. Other items or equipment relevant to the investigation must be safeguarded without any alteration to their original condition, e.g. personal computers. Prior to any possible suspension, Management must not act in any way that might alert the suspect.
- 4.5 At no time should anyone:
- Inform or alert the alleged perpetrator that they are under suspicion without proper authorisation. To do so is likely to put evidence at risk;
 - Carry out any surveillance without proper authorisation or guidance.
- 4.6 If the allegation is serious it may be desirable to remove an employee from the workplace, whilst the investigation is undertaken. Any suspension would be considered by the Director of Finance and Procurement in conjunction with the Director of People and in line with the disciplinary policies.

Proactive review of fraud risk areas

- 4.8 The Director of Finance and Procurement should perform a fraud risk assessment and undertake a proportionate amount of analysis of spend or activity to either gain assurance of the absence of fraud or to identify potential fraud.

5. INTERNAL AUDIT'S RESPONSIBILITIES

- 5.1 Internal Audit will provide specialist counter fraud trained advice and assistance on the request of the Director of Finance and Procurement. Internal audit must be made aware of reports made and investigations underway. Where internal audit conduct interviews they will be conducted fairly and in accordance with the Police and Criminal Evidence Acts (PACE).

6. ELECTED MEMBERS / CO-OPTED INDEPENDENT MEMBERS RESPONSIBILITIES

- 6.1 Where Elected Members or Co-opted Independent Members come into possession of information which may indicate that a fraudulent or corrupt act is being perpetrated against the Authority the expectation is that they will report this to the Monitoring Officer and the Director of Finance and Procurement. The officer receiving the allegation should ensure that any subsequent investigation follows the requirements of this fraud response plan.

7. DETERMINING THE TYPE OF INVESTIGATION

Allegation against an employee

- 7.1 If an allegation is substantiated after the preliminary enquiry and further investigation is able to provide adequate evidence of the alleged action the matter will be reported to management for disciplinary proceedings to commence.
- 7.2 At the same time if there is evidence that fraud has been committed against the Authority or Service the Director of Finance and Procurement will liaise with the Police over whether they will investigate and take the case forward to possible prosecution.
- 7.3 In appropriate circumstances the Authority will consider taking civil action against the perpetrator to recover any losses caused as a result of their actions.

Allegation against a member of the public

- 7.4 If an allegation of fraud against the Authority is substantiated the case will be referred to the Police.
- 7.5 In addition to the criminal route, wherever applicable, the action taken by the Authority will also follow a civil route. The use of the civil courts would be primarily in order to recover assets or monies obtained by the perpetrator.

Allegation against an Elected Member or Co-opted Independent Member

- 7.6 Any allegations against a Member must be made to the Monitoring Officer and the Director of Finance and Procurement.

External Audit

- 7.7 In some cases it may be necessary to immediately inform the Authority's External Auditor of the fraud or corruption. This will be the responsibility of the Director of Finance and Procurement or the Monitoring Officer.

8. Press and Publicity

- 8.1 The Authority's Communications Team will deal with the media in all matters regarding fraud and corruption. Where appropriate the details of all successful prosecutions for fraud should be released to the media through Communications. Employees must not directly disclose to the media the details of any cases suspected or under investigation.
- 8.2 Disclosure of details to the media without the express authority of Communications would be regarded a disciplinary matter. The aim is to publicise the Authority's intolerance of fraud or corruption both within the Authority and by users of its services. It also serves to publicise our successes against those who would perpetrate such fraud or corruption against the Authority.

9. Conclusion

- 9.1 The Fraud Response Plan, in conjunction with the Anti-Fraud and Corruption Policy, Anti-Fraud and Corruption Strategy, the Confidential Reporting (Whistleblowing) Policy, the Code of Conduct and the Employee Disciplinary Code will ensure that the Authority's objectives in countering and investigating corporate fraud and corruption are achieved.

10. Supporting Corporate Policies

Anti-Fraud and Corruption Policy
Anti-Fraud and Corruption Strategy
Anti-Bribery Policy
Prosecutions Policy
Confidential Reporting (Whistleblowing) Policy
Code of Conduct
Disciplinary Policy

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SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY PROSECUTION POLICY

Date Approved:	09/01/2024
Date Revised:	December 2023
Date of Next Review:	December 2026 (3 years or earlier if changes to legislation)
Owner:	Director of Finance and Procurement

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1 POLICY STATEMENT

- 1.1 The Prosecution Policy forms part of the Authority's overall counter-fraud framework. The policy covers all acts, and/or attempted acts, of fraud or corruption committed by officers or Members of the Authority, or committed by members of the public, or other organisations or their employees, against the Authority.
- 1.2 The policy sets out the circumstances in which the Authority will take legal action against the perpetrators of fraud or corruption. The policy does not cover internal disciplinary procedures which are the subject of the Authority's separate disciplinary policy and procedures.
- 1.3 This policy should be read in conjunction with the Authority's Anti-Fraud and Corruption Policy, Anti-Fraud and Corruption Strategy, Anti-Bribery Policy, Confidential Reporting (Whistleblowing) Policy, Financial Regulations, Contract Standing Orders, and Disciplinary Policy and Procedures.
- 1.4 This policy does not cover consideration of prosecutions for fire safety, explosives, health and safety or petroleum matters which would be termed 'regulatory' prosecutions.

2 PURPOSE OF THE POLICY

- 2.1 The Authority is committed to an effective anti-fraud and corruption strategy. The strategy is designed to encourage the prevention and detection of fraud and corruption. As part of the strategy the Authority is also committed to taking appropriate action against anyone believed to have attempted and/or committed a fraudulent or corrupt act against it.
- 2.2 The policy is designed to ensure that the Authority acts fairly and consistently when determining what action to take against the perpetrators of fraud or corruption.
- 2.3 Employees, Elected Members or Co-opted Independent Members who are found to have committed fraud or corruption will be subject to disciplinary proceedings and will be reported to the police where a crime is suspected. The Authority will also take all steps available (and economic to pursue) to recover any losses incurred, including taking action in the civil courts.

3 PROSECUTION

- 3.1 All matters identified which could indicate illegal acts will be investigated. Where there is evidence of illegal acts a report will be made to the Police and evidence will be shared with them to inform the Police and Crown Prosecution Service's decision as to whether to prosecute. The Authority will assist any ensuing Police investigation and prosecution process.

4 MEMBERS AND EMPLOYEES

- 4.1 The Authority will invoke disciplinary action in all cases of fraud, theft, financial misconduct, serious and intentional breach of financial regulations and corruption committed by employees of the Authority or volunteers or agents. The normal recommendation for employees would be gross misconduct. This will include cases of fraud against the Authority, other Authorities, other public sector bodies and partners.

- 4.2 Where a financial loss has been identified the Authority will always seek to recover this loss either through the civil or criminal process. In addition, where employees are members of professional bodies, we will refer cases to the relevant professional body.
- 4.3 The Authority will always refer cases to the relevant prosecuting authority for criminal prosecution, where management consider a prosecution to be appropriate, in matters relating to elected Members and employees.

5 OTHER FRAUD

- 5.1 Other types of fraud against the Authority may include, but are not limited to: Ex Gratia Payments, Injury Awards, Compensatory Awards, Grants, Reliefs or other applications for financial assistance.
- 5.2 In cases where the Authority suffers a financial loss, we will always seek recovery. Where an organisation is involved in the fraud, the Authority will also make referrals to the relevant governing body e.g. Charities Commission.
- 5.3 The Authority will also consider criminal prosecution. The factors that will affect our decision to prosecute will be based on the evidential and the public interest test as referred to at 3.2 above.

6 MITIGATING FACTORS

- 6.1 The following mitigating factors will be taken into account when determining whether to prosecute;

Voluntary Disclosure

A voluntary disclosure occurs when an offender voluntarily reveals a fraud about which the Authority is otherwise unaware. If this happens, then the fraud will be investigated but the offender will not be prosecuted unless in exceptional circumstances. However, any person colluding in the crime will still be prosecuted. A disclosure is not voluntary if the:-

- admission is not a complete disclosure of the fraud;
- admission of the fraud is made only because discovery of the fraud is likely, (for example, the offender knows the Authority is already undertaking an investigation in this area and/or other counter fraud activity);
- offender only admits the facts when challenged or questioned;
- offender supplies the correct facts when making a claim to Legal Aid;

Social Factors

A wide range of social factors may make a prosecution undesirable. The test is whether the court will consider the prosecution undesirable, and go on to reflect that in the sentence.

Exceptional Circumstances

In certain exceptional circumstances the Authority may decide not to prosecute an offender. For example, a lack of sufficient resources to complete the investigation within

7 PROCEEDS OF CRIME ACT 2002 (POCA)

7.1 In addition to the actions set out in this policy, the Authority reserves the right to refer all suitable cases for financial investigation with a view to applying to the courts for **restraint** and/or **confiscation** of identified assets.

- A restraint order will prevent a person from dealing with specific assets.
- A confiscation order enables the Authority to recover its losses from assets which are found to be the proceeds of crime.

7.2 The Authority will use the Proceeds of Crime Act 2002 and Criminal Justice Act 1988 to obtain Confiscation Orders as well as recovery of the full criminal benefit figure where possible. The Authority may use Accredited Financial Investigators attached to other law enforcement agencies in order to conduct an investigation, obtain orders and present evidence.

8 PUBLICITY

8.1 The consistent application of the policy will provide a means for ensuring that those who have perpetrated fraud and corruption are appropriately penalised. It will also act as a meaningful deterrent to those who are contemplating committing fraud or corruption. The Authority recognises the deterrent value of good publicity and therefore information regarding successful prosecutions and sanctions will be made public.

9 REPORTING AND REVIEW

9.1 Details of all cases where prosecutions have resulted from investigations conducted by Authority Officers will be included in any anti-fraud report provided to the Authority's Audit and Governance Committee.

9.2 This policy will be reviewed as part of the Constitution as required, or when changes in legislation require it, by the Monitoring Officer. Any minor or consequential changes will be made with the agreement of the Authority's Monitoring Officer.

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SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY ANTI-BRIBERY POLICY

Date Approved:	09/01/2024
Date Revised:	December 2023
Date of Next Review:	December 2026 (3 years or earlier if changes to legislation)
Owner:	Director of Finance and Procurement

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1. INTRODUCTION

- 1.1 Bribery is a criminal offence. South Yorkshire Fire & Rescue Authority ('the Authority') does not, and will not, pay bribes or offer improper inducements to anyone for any purpose, nor do we or will we, accept bribes or improper inducements.
- 1.2 To use a third party as a conduit to channel bribes to others is a criminal offence. We do not, and will not, engage indirectly in or otherwise encourage bribery.
- 1.3 We are committed to the prevention, deterrence and detection of bribery. We have zero-tolerance towards bribery. We aim to maintain anti-bribery compliance "business as usual", rather than as a one-off exercise.

2. OBJECTIVE OF THIS POLICY

- 2.1 This policy provides a coherent and consistent framework to enable the Authority's employees to understand and implement arrangements enabling compliance. In conjunction with related policies and key documents it will also enable employees to identify and effectively report a potential breach.
- 2.2 We require that all personnel, including those permanently employed, temporary agency staff and contractors:
 - act honestly and with integrity at all times and to safeguard the Authority's resources for which they are responsible;
 - comply with the spirit, as well as the letter, of the laws and regulations of all jurisdictions in which the Authority operates, in respect of the lawful and responsible conduct of activities.

3. SCOPE OF THIS POLICY

- 3.1 This policy applies to all of the Authority's activities. For partners, joint ventures and suppliers, we will seek to promote the adoption of policies consistent with the principles set out in this policy.
- 3.2 Within the Authority, the responsibility to control the risk of bribery occurring resides at all levels of the Authority. It does not rest solely within assurance functions, but in all business units and service functions.
- 3.3 This policy covers all personnel, including all levels and grades, those permanently employed, temporary agency staff, contractors, non-executives, agents, elected members (including independent members), volunteers and consultants.

4. THE AUTHORITY'S COMMITMENT TO ACTION

- 4.1 The Authority commits to:
 - Setting out a clear Anti-Bribery Policy and keeping it up to date;

- Making employees aware of their responsibilities to adhere strictly to this policy at all times;
- Encouraging its employees to be vigilant and to report any suspicions of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately;
- Rigorously investigating instances of alleged bribery and assisting police and other appropriate authorities in any resultant prosecution;
- Taking firm and vigorous action against any individual(s) involved in bribery;
- Provide information to employees to report breaches and suspected breaches of this policy; and
- Include appropriate clauses in contracts to prevent bribery.

5. BRIBERY

5.1 The Authority defines bribery as:

An inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.

6. THE BRIBERY ACT 2010

6.1 There are four key offences under the Act:

- Bribery of another person (s.1)
- Accepting a bribe (s.2)
- Bribing a foreign official (s.6)
- Failing to prevent bribery (s.7)

6.2 The Bribery Act 2010 makes it an offence to offer, promise or give a bribe (s.1). It also makes it an offence to request, agree to receive, or accept a bribe (s.2). Section 6 of the Act creates a separate offence of bribing a foreign public official with the intention of obtaining or retaining business or an advantage in the conduct of business. There is also a corporate offence under s.7 of failure by a commercial organisation to prevent bribery that is intended to obtain or retain business, or an advantage in the conduct of business, for the organisation. An organisation will have a defence to this corporate offence if it can show that it had in place **adequate procedures** designed to prevent bribery by or of persons associated with the organisation.

7. WHAT ARE “ADEQUATE PROCEDURES”?

7.1 Whether the procedures are adequate will ultimately be a matter for the courts to decide on a case-by-case basis. Adequate procedures need to be applied proportionately, based on the level of risk of bribery in the organisation. It is for individual organisations to determine proportionate procedures in the recommended areas of six principles. The principles are not prescriptive and are intended to be flexible and outcome focussed e.g. small organisations will face different challenges to those faced by large multi-national enterprises.

7.2 Proportionate procedures

The Authority's procedures to prevent bribery by persons associated with it are proportionate to the bribery risks it faces and to the nature, scale and complexity of its activities. They are also clear, practical, accessible, effectively implemented and enforced.

7.3 Top level commitment

The top-level management are committed to preventing bribery by persons associated with the Authority. They foster a culture within the Authority in which bribery is never acceptable.

7.4 Risk Assessment

The Authority assesses the nature and extent of its exposure to potential external and internal risks of bribery on its behalf by persons associated with it. The assessment is periodic, informed and documented. It includes financial risks but also other risks such as reputational damage.

7.5 Due diligence

The Authority applies due diligence procedures, taking a proportionate and risk based approach, in respect of persons who perform or will perform services for or on behalf of the organisation, in order to mitigate identified bribery risks.

7.6 Communication

The Authority seeks to ensure that its bribery prevention policies and procedures are embedded and understood throughout the organisation through internal and external communication, including training that is proportionate to the risks it faces.

7.7 Monitoring and review

The Authority monitors and reviews procedures designed to prevent bribery by persons associated with it and makes improvements where necessary.

The Authority is committed to proportional implementation of the above principles.

8. **PENALTIES**

8.1 An individual guilty of an offence under sections 1, 2 or 6 is liable:

- On conviction in a magistrates court, to imprisonment for a maximum term of 12 months or to a fine not exceeding £5,000, or to both
- On conviction in a crown court, to imprisonment for a maximum term of ten years, or to an unlimited fine, or both

8.2 Organisations are liable for these fines and if guilty of an offence under section 7 are liable to an unlimited fine.

9. **BRIBERY IS NOT TOLERATED**

9.1 It is unacceptable to:

- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy;
- engage in activity in breach of this policy.

10. FACILITATION PAYMENTS

10.1 Facilitation payments are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

11. GIFTS AND HOSPITALITY

11.1 This policy is not meant to change the requirements of the Service and Authority's Register of Hospitality and Gifts. These policies make it clear that, in general, gifts should be refused except where to refuse them would inhibit the normal business activities of the Authority. Details of the type of gift that might be accepted are included in the Employees Code of Conduct.

12. PUBLIC CONTRACTS AND FAILURE TO PREVENT BRIBERY

12.1 Under the Public Contracts Regulations , a company is automatically and perpetually debarred from competing for public contracts where it is convicted of a corruption offence. Organisations that are convicted of failing to prevent bribery are not automatically barred from participating in tenders for public contracts. The Authority has the discretion to exclude organisations convicted of this offence.

12.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the organisation or under its control. All appropriate staff are required to avoid activity that breaches this policy.

12.3 You must:

- ensure that you read, understand and comply with this policy;
- raise concerns as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future.

12.4 As well as the possibility of civil and criminal prosecution, staff breaching this policy will face disciplinary action, which could result in dismissal for gross misconduct.

13. RAISING A CONCERN

- 13.1 The Authority is committed to ensuring that all of us have a safe, reliable, and confidential way of reporting any suspicious activity. We want each and every member of staff to know how they can raise concerns.
- 13.2 We all have a responsibility to help detect, prevent and report instances of bribery. If you have a concern regarding a suspected instance of bribery or corruption, please speak up – your information and assistance will help.
- 13.3 There are multiple channels to help you raise concerns. Preferably the disclosure will be made and resolved internally e.g. to your line manager, head of department or Director of Finance and Procurement. You may also report your concerns, confidentially, via the Whistleblowing routes (please refer to the Whistleblowing Policy). Alternatively, your concerns can be raised with the Authority's external auditor.
- 13.4 Concerns can be anonymous. In the event that an incident of bribery, corruption, or wrongdoing is reported, we will act as soon as possible to evaluate the situation. We have clearly defined procedures for investigating fraud, misconduct and non-compliance issues and these will be followed in any investigation of this kind. This is easier and quicker if concerns raised are not anonymous.
- 13.5 Staff who refuse to accept or offer a bribe, or those who raise concerns or report wrongdoing can understandably be worried about the repercussions. The Authority aims to encourage openness and will support anyone who raises a genuine concern in good faith under this policy, even if they turn out to be mistaken.
- 13.6 We are committed to ensuring nobody suffers detrimental treatment through refusing to take part in bribery or corruption, or because of reporting a concern in good faith.
- 13.7 If you have any questions about these procedures, please contact the Director of Finance and Procurement.

14. OTHER RELEVANT POLICIES

- 15.1 Further information on relevant Authority policy and practice can be found in the following internal documents:
- Anti-Fraud and Corruption Policy;
 - Code of Conduct for Members;
 - Employee Code of Conduct (including gifts and hospitality);
 - Confidential Reporting (Whistleblowing) Policy.

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GIFTS, HOSPITALITY AND DISCOUNTS POLICY

Date Approved	May 2006
Date Revised	December 2007 May 2010 December 2011 May 2013 August 2017 December 2023
Date of next review	December 2027
Owner	Director of Finance and Procurement



Document Control

Title of Document	Gifts, Hospitality and Discounts Policy
Document Class	Policy
Document Owner (Name, Job Role)	Linda Haigh, Director of Finance & Procurement
Document Author (Name, Job Role)	Linda Haigh, Director of Finance & Procurement
Approved By	Audit & Governance Committee
Date Created	05/2006
Issue Date	MM/YYYY
Current Version	7
Review Period**	4 years
Next Review Date	December 2027
Equality Assessment	
Related Policies	Employee Code of Conduct

**delete as appropriate*

*** Policies should be reviewed annually where possible.*

Change Management

Name	Position	Version	Date
		1	05/2006
		2	12/2007
		3	05/2010
		4	12/2011
Stuart Booth	Director of Support Services	5	05/2013
Stuart Booth	Director of Support Services	6	08/2017
Linda Haigh	Director of Finance & Procurement	7	12/2023

GIFTS, HOSPITALITY AND DISCOUNTS POLICY

AIM

1. The aim of this document is to provide policy and guidance on being offered and receiving gifts, discounts and hospitality for all employees of South Yorkshire Fire and Rescue Authority (SYFRA).
2. Part 6b of the SYFRA Constitution provides policy and guidance for Members of the SYFRA on being offered and receiving gifts. The SYFRA Constitution can be found on the SYFRA website <https://www.barnsley.gov.uk/services/south-yorkshire-governance/south-yorkshire-governance/south-yorkshire-fire-and-rescue-authority/>.

DEFINITIONS

3. The definition of Gifts, Hospitality and Discounts is as follows:

“Gifts”, “hospitality” and “discounts” includes any of the following which might be offered or received by an employee as a result of activities being undertaken in connection with his/her employment

- The free gift or offer of money, goods or services
- The opportunity to acquire goods and services at a discount or on terms which are more advantageous to those available to the general public
- The offer of food, drink, travel, accommodation and entertainment

GENERAL PRINCIPLES

4. The guidance cannot provide for every eventuality, e.g. whether to accept hospitality involves a matter of judgement. Where there is any doubt employees must seek advice from their line manager, but there is a principle that offers should be politely but firmly refused unless this would cause embarrassment. Further guidance can be sought from the Director of Finance and Procurement.
5. The general principles of ethical behaviour in relation to gifts, hospitality, etc. are:-
 - Avoidance and polite refusal is required whenever possible.
 - Gifts, hospitality and discounts must never be solicited or invited.
 - Employees should do nothing which may give rise to conflict between their personal interests and their official duties or which may be perceived to give rise to such a conflict.
 - Invitations to any types of hospitality which are of no benefit to the Authority must be declined, e.g. sporting events.
 - Wherever possible employees should pay for their own meals and claim the appropriate reimbursement from SYFRA.
 - The costs of any inspection visits must be met by the SYFRA.
 - Money must never be accepted unless it is part of the responsibilities of an employee’s role, or where a charitable activity is specifically authorised by the Chief Fire Officer/Chief Executive, e.g. The Fire Fighters Charity fundraising events.
 - Records of gifts and hospitality offered or accepted must be maintained in accordance with this policy.

ACCEPTANCE OF GIFTS, HOSPITALITY AND DISCOUNTS

5. Notwithstanding the general principles above, the following may be accepted:-

Gifts

- Gifts of office equipment with a value of less than £25 provided that they are branded with the name or logo of the company/organisation making the donation, e.g. pens, calendars, diaries, mouse mats, etc.
 - Souvenir gifts of a value of less than £25 from another public authority body.
 - Unsolicited gifts which it is impractical to return, e.g. perishable goods, high cost of returning goods. In such cases the recipient is responsible for passing the item to representatives of the Fire Fighters Charity and for sending the donor a letter explaining what has happened to the gift and that the Fire Fighters Charity will raffle it or dispose of it as they see fit. In such cases a receipt must be obtained from The Fire Fighters Charity which must be forwarded to the Information and Governance Manager, Corporate Admin, HQ.
6. In all other cases the items must be returned to the donor.

Hospitality

- Such meals or refreshments as are a necessary part of the business in hand and directly connected to SYFRA business can be accepted where it is not practical for the individual to pay for themselves. Such hospitality must be of a modest nature, e.g. a working lunch. A practical test of reasonable levels of hospitality is whether SYFRA could or would provide a reciprocal level of hospitality.
- Civic hospitality provided by another public authority.
- Invitations to other social functions offered as part of normal working life may be accepted provided written approval has been obtained from the Chief Fire Officer/Chief Executive in accordance with the procedure at Appendix A.
- All employees should ensure that they comply with the requirements of the SYFR Substance Misuse Policy which compliments SYFR responsibilities under the Health and Safety at Work Act 1974 and other legislation. Avoidance and a polite refusal is expected when a member of staff is offered alcohol during working hours, whilst carrying out duties as part of their role, to ensure their health, safety. The Substance Misuse Policy can be found on the Service Intranet.

Inspection Visits

- Such inspection visits that are to be paid for by suppliers as provided for in contractual agreements. In all such cases written approval must be obtained at Director level and a copy of the approval maintained on the appropriate contract file.

Offers of Travel

- Such offers may be accepted only where of a modest kind and necessarily and wholly incidental to the business in hand.

Discounts

- Discounts offered under the South Yorkshire Fire and Rescue's Staff Benefits or Blue Light Discount Schemes may be accepted.
- Staff may purchase bicycles under the Cycle To Work Scheme. Further information can be found on the SYFR Service Intranet under Interactive/General/Green Zone/Cycle to Work: See link: <http://syfireweb/intranet/1361.asp>

THE BRIBERY ACT 2010

7. The Bribery Act 2010, created four new criminal offences:
 - A general offence covering offering, promising or giving a bribe;
 - A general offence covering requesting, agreeing to receive or accepting a bribe;
 - A separate offence of bribing a foreign official to obtain or retain business;
 - A strict liability offence for commercial organisations where they fail to prevent bribery of those acting on their behalf (section 7 of the Act).
8. The Act includes severe penalties: individuals can receive unlimited fines and a ten year sentence; organisations can receive unlimited fines. Senior officers can also be convicted of an offence where they are deemed to have given their consent or connivance to giving or receiving a bribe or bribing a foreign public official.

REVIEW OF REGISTER

9. The Gifts and Hospitality Register will be reviewed on a quarterly basis by the Chief Fire Officer and subject to periodic review by Internal Audit.

GUIDANCE NOTES FOR COMPLETION OF GIFTS AND HOSPITALITY FORMS

INTRODUCTION

1. These guidelines are intended to help employees to complete the necessary documentation in respect of gifts and hospitality.
2. All offers of gifts or hospitality, other than those which are permitted in the Gifts and Hospitality Policy, must be entered on [FS 16](#) which is available on the Service Intranet. This includes where an offer is made but declined by the employee at the time of receipt.
3. As a general principle if employees are in any doubt whether it is necessary to complete the relevant forms they should do so.
4. Assistance with the forms and general interpretation of the Policy can be obtained from the Director of Finance and Procurement.
5. If an employee receives an offer with a short deadline where there is no time to submit an FS 16 form, they must contact their line manager in the first instance via email (for reporting purposes) to receive initial comments of whether the offer is appropriate to their job role and should be progressed or not. This response should then be sent to the Director of Finance and Procurement for approval. A completed FS 16 form should be submitted at the earliest opportunity, even if the gift is declined.

DEFINITION OF GIFTS AND HOSPITALITY

5. The definition of gifts and hospitality is defined in the Policy. Similarly, a list of items which do not need to be registered is specified there. Employees should refer to that document to determine whether it is necessary to register the offer of a gift or hospitality. However, to demonstrate transparency and accountability, employees are encouraged to record all offers or gifts / hospitality even when they are declined at the point of receipt.
6. This guidance specifically relates to those offers which require approval as detailed in the Policy.

PROCEDURE

- The name of the employee(s) should be entered in the first box. If this is impractical due to the number of employees enter the collective name if possible, e.g. section.
- Enter the date the offer was made in the appropriate box.
- Enter the details of the offer in as much detail as possible and if possible the circumstances which led to the offer being made.
- Enter the approximate value of the offer made.

- Enter the name of the individual who made the offer and their role if this is known and/or the name of the organisation represented.
- Complete details of why you consider it is appropriate or necessary to accept the offer.
- Sign and date the form.

The form must be passed to your line manager for them to add any comments and to sign.

7. The form should then be sent to the Director of Finance and Procurement via the Information and Governance Manager, Corporate Admin, HQ, who is responsible for ensuring that details are entered on the Register of Gifts and Hospitality.
8. The Director of Finance and Procurement is responsible for approving/not approving acceptance of the offer as appropriate.
9. The FS16 will be returned to the Information and Governance Manager who will update the Gifts and Hospitality Register. The original copy of the approved/not approved form FS16 will be retained on file and a copy will be forwarded to the applicant.
10. If the offer is made to the Director of Finance and Procurement, the same procedures apply except that the offer must be referred to the Chief Fire Officer for approval or refusal. Form FS16 will be completed in the same manner as above and forwarded to the Information and Governance Manager for retention on file.

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SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Meeting	AUDIT AND GOVERNANCE COMMITTEE
Meeting Date	11 MARCH 2024
Report of	DIRECTOR OF FINANCE AND PROCUREMENT
Report Sponsor(s)	CLERK AND TREASURER
Subject	EXTERNAL AUDIT RECOMMENDATIONS UPDATE

EXECUTIVE SUMMARY

This report provides an overview of the outstanding external audit points and the progress to addressing them.

There were 20 audit points raised during the 2020/21 audit and all but 4 have been closed. There were 11 audit points raised during the 2021/22 audit and all but 3 have been closed. There were 9 value for money points raised during the 2020/21 Value for Money (VFM) audit and 7 remain in progress.

We await the audit reports in 2022/23 and VFM reports for 2021/22 and 2022/23.

RECOMMENDATION(S)

Members are recommended to:-

- a) Note the progress in addressing audit points and those that remain to be addressed.

CONTENTS

Main Report
Appendix A

BACKGROUND

1. External Audit are required to report to the Audit and Governance Committee, under ISA (UK) 260, annually following completion of the annual audit process.
2. The Annual Audit Report includes the results of their work on key audit judgements and their observations on the quality of the Authority's annual report, their internal control observations and other insights they have identified from the audit. This includes any recommendations relating to the annual audit and the Value for Money (VFM) review.
3. Since the annual audit of the 2020/21 Statement of Accounts, the annual audit process has not happened each year as required. The last report was the [2020/21 Annual Audit Report](#) which was presented to the committee on 13 March 2023.
4. Deloitte are currently working to complete both the 2021/22 and the 2022/23 audits. The [draft Annual Audit Report for 2021/22](#) was presented to the Authority on 15 January 2024, with the final report due in February 2024.
5. This report is an update to the Committee of the Service's progress and work to resolve all recommendations.

RECOMMENDATIONS

6. Appendix A attached tables all recommendations, management responses and further action where required. There were 20 recommendations within the 2020/21 Annual Audit Report. Due to the timing of receiving these recommendations not all were resolved for the 2021/22 Statement of Accounts. However, where possible they were for the 2022/23 Statement of Accounts.
7. From the 2020/21 recommendations all with the exception of 4 are now closed. The 4 exceptions are:
 - 4 - Delayed Review of Governing Documents: Deloitte have identified that key governing documents have exceeded the review date. This review is progressing but is not yet completed. Existing governance documents remain in place pending the review.
 - 10 - Useful Economic Lives: It was recommended that where assets were in the register with a zero net book value, the useful life was reviewed. This will be reviewed as part of a wider review of the fixed asset register that will take place later this calendar year.
 - 19 - Land Registry – It was recommended that the Land Registry name for the Handsworth Training Centre be updated as it is showing as St John Fisher Secondary School (the previous building name). The Estate team have been notified and this will be updated accordingly.
 - 20 - Impairment Exercise – It was recommended that management review if there were any impairment indicators in relation to vehicles and equipment. This will be reviewed as part of a wider review of the fixed asset register that will take place later in the calendar year.

8. Appendix A also includes 11 recommendations from the draft ISO 260 following the 2021/22 Annual Audit:
- 8 Recommendations have been completed,
 - 3 Recommendations need to be clarified with external audit so the most appropriate management response can be agreed and actioned.
9. Appendix A also includes 9 recommendations from the 2020/21 VFM review:
- 2 point has been closed
 - 2 points need to be clarified with external audit so the most appropriate management response can be agreed and actioned.
 - 5 points are in progress.
10. Once the 2022/23 annual audit is complete the recommendations log will be updated and discussed with the incoming external auditors (KPMG) as part of the 2023/24 annual audit.

CONTRIBUTION TO OUR ASPIRATIONS

- Be a great place to work-** we will create the right culture, values and behaviours to make this a brilliant place to work that is inclusive for all
- Put people first-** we will spend money carefully, use our resources wisely and collaborate with others to provide the best deal to the communities we serve
- Strive to be the best in everything we do-** we will work with others, make the most of technology and develop leaders to become the very best at what we can be

CONTRIBUTION TO SERVICE IMPROVEMENT

- [HMICFRS Inspection Framework e.g. Diagnostic area and/ or diagnostic questions](#)
- [SYFR Inspection report Areas for Improvement \(AFIs\)](#)
- [Fit for the Future Improvement Objectives](#)
- [Professional Standards for Fire & Rescue Services in England](#)
- [SYFR Service Plan 2023-24 Priorities](#)
- [SYFR Community Risk Management Plan 2021-24](#)

Addressing audit points will improve our control environment

OPPORTUNITIES FOR COLLABORATION

- Yes
- No

If you have ticked 'Yes' please provide brief details in the box below and include the third party/parties it would involve:

CORPORATE RISK ASSESSMENT AND BUSINESS CONTINUITY IMPLICATIONS

11. Recommendations address control weaknesses identified. Closing this points reduces risk.

EQUALITY IMPACT ASSESSMENT COMPLETED

Yes

If you have ticked 'Yes' please complete the below comment boxes providing details as follows:

Summary of any Adverse Impacts Identified:	Key Mitigating Actions Proposed and Agreed:

No

N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why an EqlA is not required/is outstanding:

No direct equality impact arising from External Audit of VFM points

HEALTH AND SAFETY RISK ASSESSMENT COMPLETED

Yes

No

N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why a Health and Safety Risk Assessment is not required/is outstanding:

No H&S impacts arising from External Audit

SCHEME OF DELEGATION

12. Under the South Yorkshire Fire and Rescue Authority [Scheme of Delegation](#) a decision *is required / *has been approved at Service level.

Delegated Power

Yes

No

If yes, please complete the comments box indicating under which delegated power.

Example
 A: Asset Management
 A1: Property Management

IMPLICATIONS

13. Consider whether this report has any of the following implications and if so, address them below:., Diversity, Financial, Asset Management, Environmental and Sustainability, Fleet, Communications, ICT, Health and Safety, Data Protection, Collaboration, Legal and Industrial Relations implications have been considered in compiling this report.

List of background documents

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EXTERNAL AUDIT RECOMMENDATIONS - ANNUAL AUDIT

Number	Area	Year	Recommendation	Management Response	Update	Date Closed
1	Short-term Investments	20/21	Included within the short term investment balance is £2k in respect of historic transactions which management are unable to identify. We have communicated to management over the previous two audits that this should be written off.	Management response - This will be written off in 21/22. The balance is not material.	This was actioned in the 21/22 accounts	31/03/22
2	Prepayments	20/21	From our audit work we have identified that in the current year that the recording of prepayments are not consistent, which has resulted in the extrapolated errors in expenditure as set out on page 31. We recommend that the Authority reiterates to all staff the need to record prepayments at the year-end to ensure items are recorded in the correct financial year.	Management response - The Authority operates a strict timetable to ensure compliance with the statutory deadlines. There is therefore an accepted risk that there may be adjustments that are not actioned, but the processes that are in place, are designed to mitigate any significant, material omissions. The Authority will continue to take a risk based approach to balancing the degree of accuracy vs. meeting the statutory deadlines. For context, the error identified totaled £3k and is therefore immaterial	Reduced de-minimus in 21/22 to 2k - continued with this 22/23 - see year end timetable	03/04/23
3	Journals	20/21	From our journals work we have identified that two users have the ability to both post and approve journals. Whilst this has not been utilized in the current period, management should review that the same person who has posted the journal does not approve it and check if there are any system controls that can be put in place to prevent someone being able to both post and approve journals.	Management response - The two users identified are system administrators and therefore require access to both to carry out their roles. It is noted that there are no instances of the same user raising and approving any journals in 2020/21, nor in the previous financial year. Therefore the Authority accepts the managed risk and will continue to review accordingly.	An action to be added to the year end timetable to report on any journals entered and approved by the same person prior to producing the accounts. (from 23/24 closedown)	03/04/23
			Through our journals testing, we have identified that some reviews were not as effective as errors were not identified during the review and were picked up after the journals were posted which required corrective journals to be posted. We recommend that management increase the number of reviewers as at the moment all journals are reviewed by one individual and would only be reviewed by an alternative individual should they be absent. We further, recommend that management implement a checklist of items requiring review prior to approving journals to ensure that the number of correcting journals are reduced.	The new financial services restructure is now in place, including the introduction of an accountancy manager. All journals are now approved by either the finance services manager or the accountancy manager. With regards to a checklist, the Authority feels that this is not necessary as the issues identified by the audit were as a result of staffing levels / structure at the time, which has now been improved by the new structure as outlined above.		03/04/23
4	Delayed review of governing documents	20/21	From our planning work we have identified that a number of constitution documents have not been reviewed by the document owner by their planned date and there is in certain cases a time lag of in excess of 6 months from the planned review date. Whilst we understand that these documents are currently being reviewed, documents should be reviewed on a timely basis to ensure that they remain appropriate or have updates where required.	Management response - The most urgent parts of the constitution which are those out of review for longer than 6 months, were updated first and revised copies have been added to the FRA website. There are 11 parts still under review by officers from the Service, Legal Services, Internal Audit (BMBC) etc. one of which is significantly out of review (Part 4). This is due to an internal governance review within the Service. Internal Audit (RSM) are fully aware of the situation and have been kept informed throughout the review. Work continues through the Governance Coordination Group which meets approximately quarterly to discuss the outstanding parts.	Counter Fraud updated March 24. Financial Regulations work under review.	
5	Value for Money	20/21	We recognise staff sickness and absence has impacted the ability to deal with the requested information in respect of the Authority's arrangements to achieve Value for Money for the agreed deadline of June 2021 and have agreed subsequent deadlines with the Authority. The work required in the first year of the new VFM standard will be more than in future years as we seek to gain an understanding of the arrangements in place and therefore we recommend that the Authority refreshes the information template throughout the year as any processes change to alleviate any future burden to staff.	Management response - This was completed in late September 2021.		03/04/23
6	Non Purchase order Accruals	20/21	From our design and implementation testing of the non-PO accruals, we have identified that on the 7 April all non-PO Invoices that relate to 2021 should be passed to financial services, which are then placed into a folder for review. A list of expected non-POs are then created, however, there is no specific control which is completed in relation to non-PO accruals. We recommend that there should be a regular review and update of the non-PO accruals list to ensure that all non-PO accruals have been captured and updated regularly. This should be reviewed by a separate member of the team and will allow for any fluctuations and variances in the non-PO accrual amounts to be investigated.	Management response pending further discussions with the Audit team.	Accountancy team now in place and a log of accruals and prepayments is kept this includes checking for discharge the following year and to ensure non are missed where a PO can be raised it will there are very few non-PO invoices and accruals	03/04/23
7	PWLB Fair Value Disclosures	20/21	The PWLB fair value disclosures are not code compliant and reflect the reborrowing rate rather than the market rate under the Code. We recommend that the Service reviews the calculations from the treasury advisor to confirm that the methodology uses complies with the accounting standards and CIPFA guidance.	The Authority will change the methodology for 21/22.	Completed for 21/22	31/03/22
8	Cash	20/21	In the previous year audit, we identified a £1.3m corrected misstatement, which was as a result of the grant received in advance not recognized in the general ledger. In 2020/21, management revised the control to include an unidentified receipt to miscellaneous income code. For any receipt which was not able to be identified then this is posted to the miscellaneous income code. This approach, however, could result in an overstatement of income / understatement of creditors if the cash is required to be returned. We therefore recommend that where there are any unidentified receipts then they should also be recorded within a liability code until they are identified and the Service is sure that this money will not be due back to the entity who sent the cash.	Management response pending further discussions with the Audit team.	Any unidentified income is coded to misc for Accountancy to review and this is cleared out monthly. The error identified was due to the start of covid and all staff having to immediately de-camp at home. The error has been corrected and measures put in place to prevent this again. Between 31/3 and the date of the ledger closing all income is put into a folder for Financial Services Manager to review - this ensures any late income relating to the year in question is checked to ensure it is accounted for in the correct year and correct code	03/04/23

9	PPE - Revaluation Date	20/21	As part of our audit, we identified that management had not assessed the impact of the movement in the BCIS indices on the assets which were valued as at 1 April 2020 to consider if their valuation was materially accurate as at 31 March 2021. We recommend that management should perform an assessment annually to ensure that the assets that are not subject to a formal valuation each year are reviewed and that this assessment is documented.	The Authority will review the impact of the movement in BCIS rates and consider whether there is a material change to the assets that are not formally revalued in year.	This is no longer an issue as valuations are all now done as at 31/3 - the year end	03/04/23
10	PPE - Useful Economic Lives	20/21	From our disposals testing we note that there are assets which have a nil net book value but are still in use. We recommend that management reassess their useful economic lives to ensure that they appropriately reflect the usage of the Authority's assets.	They are "disposed" of purely in accounting terms and the Authority accepts that these assets remain in use. The assets are consumed, again, from an accounting basis, over an appropriate useful life, set at the time of purchase. The impact of amending these lives is immaterial in terms of the impact on the financial statements.	Useful lives to be reviewed as part of a wider review of the capital processes	03/04/23
11	PPE - Verification of Assets	20/21	Management complete their physical verification checks using the Fixed Asset Register, however, the Fixed Asset Register removes assets when they are nil net book value even if the asset is still in use. This therefore means that the Authority is not verifying the existence of all assets. We recommend that all assets should be retained on the Fixed Asset Register through to disposal to ensure the register includes all items and all assets are subject to annual verification checks.	Management response - The Fixed Asset Register holds all historic data in terms of all assets. The Authority will implement a process that pulls a comprehensive list from the FAR to ensure that the check can be done.	This was corrected for the 22/23 SOAs due to the timing of the 20/21 recommendations The FAR is now on a spreadsheet rather than the CIPFA model due to the issues of going backwards following the issues in 20/21. This enables reviews of assets to be done more effectively in service	03/04/23
12	PPE - Revaluation Exercise	20/21	Through our testing of the information provided to the valuer, we have identified that management have been unable to provide audit evidence (primarily floor areas / MEA designs and evidence of review of the reports) as the documentation around the revaluation exercise was not kept centrally and the person who had been responsible for this has subsequently left the organization. Following the updated valuations obtained by management in order to correct the errors identified, we have been able to subsequently verify this. We recommend that all documentation is kept in a central storage repository that is accessible to those who require access.	The Authority will create a central repository for all asset data, within the assets/property team.	No longer an issue - all buildings re-measured with the final 3 for 22/23	03/04/23
13	PPE - Modern Equivalent Asset Valuations	20/21	From our work in respect of the PPE revaluation we identified that there was very limited information provided in respect of the MEA assumptions, how these were derived and the basis for understanding the assumptions. Management, in the updated valuations, did remove the MEA assumptions as a result of the lack of documentation of these assumptions. There is a risk that the valuation could be completed on the incorrect basis. We recommend that the Service ensures appropriate documentation is held both internally and also in the reports provided by the valuer which sets out any future MEA assumptions.	The Authority will maintain a policy with regards to the adoption of a modern equivalent asset (MEA) methodology.	17/3 - meeting PF, SS and Bruton Knowles - agreed that for 22/23 would not include MEA, confirmed all stations and buildings are currently in full use. Scoping work is being carried out with regards to moving to modular build and the decarb/sustainability commitment. In addition work on the CRMP during this calendar year will review risk and locations. For any re-builds/changes to the estate when this is all confirmed and the costs known will feed into a strategy for replacement stations and then MEA will be considered as part of this work. All buildings were valued 100% in 20/21 and confirmed by valuers all in use. Rolling programme of 25% continues (22/23 being the 2nd year)	03/04/23
14	PPE - Estate wide improvement costs	20/21	From our additions testing we have noted that improvement works which are completed across the estate are summed together and allocated across all 23 fire stations irrespective of where the work has been conducted. We recommend that management allocate the estate wide improvement costs to the stations which have had the works rather than all assets to ensure that the valuation of each individual station appropriately reflects work completed.	Management response - The Authority will ensure that the capital expenditure is recorded against the appropriate asset moving forwards.	This was completed for 21/22 onwards	03/04/23
15	PPE - Revaluation Exercise	20/21	As part of our experts review of the valuation, they identified the following areas of non-standard practice: 1) not applying professional fees to the external works element of the DRC calculation; and 2) valuing the separate element of each site individually. We recommend that the Service discuss these with the valuer for future years.	The Authority will discuss these two points with the valuer.	17/3 - PF, SS ad Bruton Knowles - Valuers always apply prof fees to external - clear in the spreadsheet - can add this to the report for clarity. DRC is on all land and buildings with services and externals separated.	03/04/23
16	PPE - Gross Internal Areas	20/21	Management have not obtained gross internal area measurements for all assets. We recommend that all gross internal area measurements are obtained for assets that the Authority owns.	The Authority has since commissioned Gross Internal Areas of the 3 remaining sites. An exercise has already taken place to ascertain a large number of the assets as part of the restatement exercise.	The recommendation on the 3 properties was not known at the time of 21/22 valuations which were based on the current measurements of the 3 involved Maltby, BFS and TDC Hot tower. The company that measured all the estate have been commissioned to carry out the measurement for 22/23 valuation - the tower is difficult as it needs to cool to a H&S temperature for measuring.	03/04/23
17	PPE - Floor Measurement errors	20/21	As part of the revised valuations management have obtained updated floor areas measurements from Fulkers. As part of our completeness check between 2018/19, 2019/20 and 2020/21 we have identified that management have changed some of the square metres. We recommend that management annually confirm that the drawings obtained from Fulkers agree to the actual estate and that this information is then provided to the valuer and then ensure that where there are changes that these are appropriately documented and that where they change updated drawings are obtained.	The Authority will commission revised measurements where significant changes / alterations occur. Confirmation will be given to the valuers in terms of assets that haven't changed.	The size will only change if extension work or re-builds take place - we will look to update as and when this happens. Most of the estate was measured in 21/22 and the final 3 in 22/23 - there should be no reason to request this exercise every year.	03/04/23
18	PPE - Lack of Asset Disposals	20/21	From our sample testing we have identified a boiler replacement did not have an associated disposal of the previous boiler. This is as a result of the previous boiler not being separately identified on the FAR. We recommend that all assets are individually recorded within the FAR such that they are capable of separate disposal.	The Authority maintains a pragmatic approach in terms of asset components. Certain components are integral to the asset valuation so can be difficult to strip out, which does not always. Where the asset is significant and easily separable, the Authority will account for separately, in line with componentisation policy.	FAR now on spreadsheet and will be easier to manage in service	03/04/23
19	PPE - Land Registry	20/21	From our sample testing on property ownership, we identified that the address of Handsworth Training Centre is in need of updating on the Land Registry system as it is currently showing as St John Fisher Secondary School which from our review of the revaluation report was the previous building on that site. We recommend management review the details stored on the Land Registry.	The Authority will look to amend the Land Registry accordingly.	PF going to look at this	
20	PPE - Impairment Exercise	20/21	Through our audit work and discussion with management, we note that no impairment exercise has been carried out on the vehicles, plant, furniture and equipment and asset under construction. We recommend that management review as to whether there are any indicators of impairment within their assets, such that a review needs to be undertaken.	The Authority will implement a process to identify any potential impairment to its assets.	requirement to check if there are any indicators of impairment as part of a wider fixed asset review - however all land and buildings are revalued on a rolling 4 year programme	

1	Ineffective review of GRN's at year end	21/22	As part of our design and implementation work on controls over year end accruals, we noted that an ineffective review of the GRN listing led to an amount of £23k being recognised in the incorrect period. It is recommended that a thorough review of the GRN listing takes place at year end	All open purchase orders are reviewed throughout the year. However, this was not the case for goods receipts, and this was flagged during the 22/23 year-end, prior to the 21/22 audit. The Accountancy manager receives and updated list daily to action. Year-end procedures have now been updated to include a review of all outstanding good receipts at year-end.	Reviewed during 23/24 and included in the 23/24 year end procedures	01/04/23
2	Lack of documentation supporting the review of manual accruals	21/22	As part of our design and implementation work on controls over year end accruals, we noted that there is a lack of supporting documentation available relating to the review and approval of manual accruals. It is recommended that during the process of reviewing and approving manual accruals, documentation is kept that evidences this process taking place.	All journals are processed through the system and should not be approved without supporting documentation. If this is relating to the review that the Financial Services Manager carries out after 31/3 then potentially there wasn't any documentation as the walkthrough was carried out after the 22/23 year -end. The review is that all invoices from 31/3 until closedown of integra are reviewed as to which financial year they fall within. If they fall within the financial year that is closing, they are passed to accountancy to check if an accrual is in the system. If not then a manual accrual is raised -and this will be via a journal with supporting documentation. Need further information as to what this recommendation applies to as accruals will either be via a journal as above or automatic in the system following a good receipt.	FSM to retain evidence of review that will satisfy External Audit	
3	Lack of documentation regarding the review of the valuation report	21/22	As part of our design and implementation work on controls over year end Property Valuations, we noted that there is a lack of supporting documentation available to evidence the review and challenge by management of the Valuation report provided by Brunton Knowles. It is recommended that management document the process of reviewing and challenging the valuation report provided by Brunton Knowles.	The valuation report is reviewed and there are emails of any challenge or discussion, if there is anything to raise. Some of the discussions have taken place informally and not documented. For 23/24 it has been agreed that regular meetings will be scheduled with the valuers and these meetings will be logged, with action and query logs.		31/01/24
4	Ineffective implementation of journal review controls	21/22	As part of our design and implementation work on controls over management override, we have identified instances of the undermining of the journal review controls. These specifically relate to recoding and corrections where individuals have told members of staff what posting to make and have then reviewed it themselves. It is recommended that where a recoding or correction journal is posted, this is then reviewed and approved by a separate individual to the original reviewer.	We have controls set for raisers and approvers. Unfortunately the team is small and the through review Danielle and I could find errors/misstatements that we request the journals to be raised. However, all journals are reviewed before approved and the majority are code corrections - which are low risk. However to reduce this risk the Accountancy Manager and the Financial Services Manager will approve each other's journals		31/01/24
5	Review of related party transactions	21/22	Management does not review related party transactions throughout the year. Transactions are only reviewed as part of the year end exercise. There is risk that transaction occurred in the year may not have been flagged as inappropriate related party transaction until year end. It is recommended that management perform a review of related party transactions throughout the financial year.	The level of related party transactions is low (in fact non in the last few years) and the process hasn't changed with no challenge in previous years from external audit. We will look to assessing the risk with the Governance team and update accordingly	FSM to explore system or process options which could enable and efficient real time control. Compensating controls exist in that all individuals are required to sign up to the declaration of interest and to step away from procurement processes in which they may have a conflict so this and procurement and finance segregation reduce the risk of a related party unduly influencing contracts with their related parties	
6	Incorrect capitalisation of retention payments	21/22	As part of our PPE additions testing, we have identified the incorrect capitalisation of retention payments. The total amount of retention payments capitalised is £77k, which is below our reporting threshold. It is recommended that management review their accounting treatment of retention payments to ensure retention payments are not being capitalised as part of the assets.	Following previous discussions with the Audit Manager this was implemented in 22/23. All assets not completed at year-end are now reported as WIP and appropriately recorded in the accounts		31/01/24
7	Nil net book value items being removed from the fixed asset register when still in use	21/22	As part of our PPE work, we have identified that assets are being removed from the fixed asset register when they have a net book value of nil, even if they are still in use. It is recommended that assets are not removed from the fixed asset register until disposed of.	This was amended for 22/23 from the 20/21 recommendations which were received after the 21/22 accounts were completed. It was agreed with Deloitte that this was not a significant balance to update the 21/22 accounts. FAR for 22/23 updated as required		31/01/24
8	Floor measurements	21/22	Management have not obtained the floor measurement for Barnsley Fire Station, Maltby Fire Station and TDC RFTB (Fire House). It is recommended that management obtain the floor measurements for these three areas for the 2022/23 audit.	This was completed for 22/23 and agreed with Deloitte that it wasn't material to update 21/22 Accounts. Confirmation that ALL the estate has been re-measured as part of the 20/21 issues. No material changes at any location - however CHQ will be re-measured following the work currently being carried out - this will be effective for the 24/25 accounts		31/01/24
9	DRAA insight 1 – Build costs	21/22	We note Barnsley Fire Station is a new build fire station completed after 1 April 2021. We understand the completed costs for building the fire station have not been provided to the valuer. We recommend, for all newly built assets, a breakdown of the actual build costs is provided in order for the valuer to compare with BCIS.	The accounting team understood that costs had been shared. There have been no re-builds since. As agreed with the valuers at a meeting 31/1/24, should any re-builds happen full costings will be supplied		31/01/24
10	DRAA Insight 2 - Sheffield Office Head Quarters	21/22	We note that no internal floor areas were provided to the valuer for the Sheffield Office Head Quarters. It is recommended that for future valuations the client provides the valuers with Net Internal Floor areas of the Sheffield Office Head Quarters, or if these are not available, that they instruct the valuer to undertake a measurement of the property	Do not understand this recommendation as all buildings were re-measured including CHQ both station and HQ - need further information to understand this recommendation	Recommendation being queried with External Audit	

11	DRAA Insight 3 - Land Evidence	21/22	The evidence provided by the valuer for commercial land reflects a number of sales from 2020 in the local vicinity. We highlight that we would typically expect the valuer to provide more current evidence Whilst we conclude that the land values applied within the DRC valuations are still within an expected tolerance, we recommend more recent evidence is obtained by the valuer for future valuations.	Discussed with the valuers 31/1/24 and they always use the most upto date evidence It may have been that due to covid, at the time of the 21/22 valuation that the most recent data was 2020.		31/01/24
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EXTERNAL AUDIT RECOMMENDATIONS - VALUE FOR MONEY REVIEW

Number	Area	Year	Recommendation	Management Response	Update	Date Closed
1	Financial Sustainability	20/21	There is scope to improve the communication of medium term impacts of short term decisions to Authority members.	Spending decisions made post MTFP and Budget which were not included in the MTFP and Budget will include the Budget and MTFP impact. Finance will track and update the MTFP with all projects and updated spending decisions.	To embed this in all processes from 1/04/24	
2	Financial Sustainability	20/21	There is scope for the Authority to refresh its processes towards the identification / review / approval and tracking of savings plans.	Efficiencies will be itemised in budgets from 2024/25 and progress on delivery of efficiencies will be reported to FRA at least quarterly as part of financial reporting. The Efficiencies long list will capture all savings plans and these will be reviewed and developed and added to budget and the MTFP where possible and safe to do so	To embed this from 1/04/24	
3	Governance	20/21	With the context of the Authority's current finances it is recommended that the Authority conducts a review to determine if the financial ratings provided within the risk suggestions remain appropriate since £500k loss, in the context of the level of reserves held, would not be catastrophic to service delivery. Additionally the Authority may wish to consider whether 75% chance really is almost certain or whether a higher threshold should be required for the highest level of risk.	The risk register has been reviewed and updated. The current year and medium term financial risks are reviewed and updated quarterly		19/02/24
4	Governance	20/21	The Authority should consider whether there are appropriate financial skills in order to challenge management on key financial assumptions and whether any additional training, in addition the budget training, should be provided.	The Monitoring Officer will assess Members' competencies and review future training and recruitment requirements accordingly. Briefings and training have been provided on Treasury and budget setting for 2024/25	confirmed ready to close with Monitoring Officer	28/02/24
5	Governance	20/21	Management should review the finance function and look to build in greater resilience to ensure that more people are able to perform the tasks of others and therefore reduce reliance on key members.	Since the time of review, the financial services restructure has been implemented, to ensure that the team is fit for future. In addition, a review of the Executive Team structure has been carried out and approved, with a new post of Director of Finance and Procurement created. Now the restructure is embedding we will continue to assess the capacity of the team and risks to delivery of key objectives, we will also re-examine the team size vs benchmark for other FRS and re-evaluate the split of responsibilities with BBMC for optimal efficiency and effectiveness	To complete by June 2024	
6	Governance	20/21	The ability of members to make informed decisions would perhaps be enhanced were the budget to be accompanied by summary of the key decisions made throughout the year, or alternatively the proposed budget be reconciled to the existing budget via plans and strategies approved throughout the year.	See Management Response to recommendation 1		
7	Governance	20/21	There is scope for the reporting of the Service Improvement Plan to be enhanced to include the expected completion date in the report to allow all information to be included in one place.	Completion dates are included in the SHOAL system so are available, albeit offline. The Authority will review this recommendation.	RESPONSE: Report will be updated to include due dates.	
8	Governance	20/21	There is scope to enhance the GIP breadth and ensure that this ties to the other risk registers.	Management response pending further discussion with the Audit Team.	Recommendation being queried with External Audit	
9	Governance	20/21	There is scope for the record keeping to be enhanced so that it shows what role people are attending in. i.e. the role of the S151 officer.	Management response pending further discussion with the Audit Team.	Recommendation being queried with External Audit	

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY	
Meeting	AUDIT & GOVERNANCE COMMITTEE
Meeting Date	11 MARCH 2024
Report of	CHIEF FIRE OFFICER & CHIEF EXECUTIVE
Report Sponsor(s)	DEPUTY CHIEF FIRE OFFICER, DIRECTOR OF SERVICE DEVELOPMENT
Subject	COMPLIMENTS AND COMPLAINTS MONITORING REPORT

EXECUTIVE SUMMARY

Members are provided with a summary of compliments and complaints received during the 6-month period 1 August 2023 to 31 January 2024.

Receiving compliments and recognising a job well done and taking the time to acknowledge someone's efforts, is one of the ways in which the Service is working towards 'Our Story' and aspirations to be a great place to work, to put people first and strive to be the best in everything we do.

The Service recorded 48 externally received compliments, a 60% increase from the previous 6-month period (30). 27 compliments mention attendance and quality of work of staff, 13 related to visits and events attended by the Service, 6 for rescues of people or animals or assisting other services and 2 for staff conduct and appearance.

Complaints received from the public are regrettable and give the Service the opportunity to review our work and how we can improve. Over the same period, the Service received 15 complaints from members of the public, which is an 11% decrease compared with the number received in the previous 6 monthly reporting period (17). 3 complaints were upheld, 11 complaints not upheld and 1 complaint investigation is ongoing. South Yorkshire Fire and Rescue Authority received no complaints.

5 complaints were about operational incidents, 3 personnel, 1 vehicle/driving and 6 miscellaneous/other. 6 complaints related to the Sheffield area, 5 for Doncaster, 2 for Barnsley and 1 each for Rotherham and Community Safety. Of the 14 complaints completed, we were able to provide 8 with a response within the 20 working day target with 6 taking between 22 and 62 days.

RECOMMENDATION(S)

Members are recommended to:

- a) Note the number of compliments received
- b) Note the number of complaints received and processed

CONTENTS

Main Report

BACKGROUND

1. The Service's 'Our Story' includes our aspirations to be a great place to work, to put people first and strive to be the best in everything we do. Recognising a job well done and taking the time to acknowledge someone's efforts is a great way of bringing this to life and making the most of daily interactions and informal thanks. The Service publishes internal compliments and thanks from teams and individuals in the weekly Bulletin staff communication and via the 'Kudos' option on the internal Intranet home page where staff can show thanks to a colleague or team for a job well done.
2. We receive many compliments and messages of thanks at the time the Service carries out its essential work supporting the communities of South Yorkshire. This could be at an emergency incident, completing a home safety check and fitting smoke alarms for our most vulnerable members of the community or circulating information on our social media platforms.
3. External compliments are received via our customer focused communication facilities: website online form, dedicated customer care email address and telephone number. These are acknowledged and passed to the individuals being thanked and wider to the Service via the Bulletin notifications. From August 2023 to January 2024, 48 external compliments were received via social media, emails, letters and feedback forms. Every compliment is assigned a category and a summary is provided below.

Category	Aug 22 – Jan 23	Feb 23 – Jul 23	Aug 23 – Jan 24
A: Conduct & Appearance of Staff	0	1	2
B: Efficiency (speed of attendance, work and manner)	61	14	27
C: Visits, Open Days and Events	7	11	13
D: Humane (rescue of people or animals or assisting other services)	3	2	6
E: Donations and Charitable Works	0	1	0
Total	71	29	48

4. The Service has also communicated 46 bulletin and 60 Kudos (Internet) internal thanks, including thanks for providing support, training, individual pieces of work and congratulations on achievements. It can be noted that staff are embracing the use of the Kudos thank you facility, which has increased from 25 to 60 over the last 2 reporting periods.
5. A selection of external compliments and extracts of the kind words provided for the diverse work and support SYFR delivers to the communities of South Yorkshire is provided below.

August 2023

Verbal message of thanks received from a member of the public for a crew after the Emergency Services day held at Lifewise Centre.

"I just wanted to pass along some feedback for the Watch. Yesterday we attended the Lifewise Emergency Services Day and I cannot praise this team enough. They were absolutely brilliant with my boy. They answered all his endless questions, were so knowledgeable and a credit to South Yorkshire Fire and Rescue. Nothing was too much trouble. They were patient, approachable, and friendly. Thank you once again. They made my son's day and cemented his love of one day actually being a firefighter".

Email thanks received from a local business owner thanking a crew for their attendance at a fire.

"We could have lost everything. No one was hurt, it was dealt with swiftly and there really was minimal damage. I think I can safely say on behalf of everyone in the flats we are so grateful that they put it out and saved our precious possessions and made sure everyone was safe. Yesterday was exceptionally hot and they soldiered on and denied us trying to buy them ice creams. Just a wonderful caring crew who did a great job."

Voicemail message of thanks from a member of the public for a crew after attending a fire.

"Thank you for the way the incident was handled, it was a pleasure to meet the crew and the way they looked after [individuals] was fantastic".

September 2023

Email thanks from a member of the public following a community event held in Sheffield City Centre.

"I just want to give my compliments to your firefighters who attended Sheffield Pinknic on Saturday. I came to your stall and spoke to a few of them and everyone was so nice and helpful".

Message of thanks from a volunteer who took part in an exercise held at the Doncaster Royal Infirmary Hospital.

"Thank you so much for letting me attend this exercise it was absolutely fantastic. I can certainly say I will be a volunteer for a very long time. I most definitely want to do this again".

October 2023

Email thanks from a member of a public to crews following a large animal rescue.

"Just wanted to say a big thank you to the team who rescued a foal from a riverbank. They were very patient and did a fab job of getting the foal back up on to the banking".

Message of thanks from a Head Teacher for a Station Manager following an educational visit.

"Sincere thanks to Officer in attendance for his involvement in our Year 9 Inspiration Day. Feedback has been extremely positive from both staff and students. Effort, delivery and input given to over 200 students who attended during your presentation is greatly appreciated. Our students gained a very valuable insight into how you got where you are and also all the various career roles available within SYFR".

November 2023

Email thanks from a Paramedic for a crew's assistance during a patient incident.

"I attended a patient with your firefighters on Friday evening and wanted to feedback how amazing they were".

Message of thanks received from South Yorkshire Police for our participation in a local exercise.

"Barnsley District Command Team would like to thank all those involved for their contributions, their hard work and really engaging in the exercise, making it a success even with less favourable weather conditions on the day. We would also like give a special mention and thank you to the Watch Manager for his time and effort in setting up and delivering the exercise".

2 letter of thanks received by CFO Chris Kirby following the Ceremonial Squad attendance at the Remembrance Sunday Parade in City of Durham.

"As Lord Lieutenant of the County of Durham, it was both my honour and my pleasure to take salute at this year's Durham City parade, and I would take this opportunity to thank you so very much for the involvement of your fire and rescue in making a resounding success of this great occasion. I feel that the strong Colour party representing so many Fire and Rescue Services not only enhanced this very poignant occasion but highlighted the service, loss and commitment of generations of firefighters".

"I write to thank you for the outstanding contribution made by your representativesBoth firefighters were a great credit to you, South Yorkshire Fire and Rescue and indeed their own profession".

December 2023

A message of thanks from a member of a public for a crew attendance during a storm.
"Firstly I'd like to say thank you to the incident assessor who came out to look at scaffolding that had blown over in the storm and had gone through my car windscreen and was hanging precariously over my car between my cottage and the farmhouse next door. I didn't get the names of the other crew but a few of them came into the cottage and put up new smoke alarms afterwards which was great of them after the work they've just done".

Verbal message of thanks following a ring removal at a fire station:
I took my mother in law to the station around 5.30 this evening. Her finger was swollen and her wedding ring needed removing. It's been on her finger 58 years so she felt quite emotional. The shift manager was very professional and the two team who got it off her finger were lovely. They didn't make her feel an inconvenience and were really patient with the situation. Despite it being a stubborn ring. We just want to say thank you to them for their professionalism and customer care".

Social media thanks for providing assistance from a Yorkshire Ambulance Service paramedic.
"Assist ambulanceto safely bring the casualty out to the ambulance. Thank them for helping us when we needed it.....we couldn't have done it without them. Once again, thank you from all three ambulance crews that were on scene".

January 2024

Email thanks received from a local school post flooding incident.
"A huge well done to the watch who helped clean up our school after the sprinkler system activated and flooded the sports hall. Their actions and great team effort and management helped prevent the water from getting into the school corridors and causing more damage".

Message of thanks received via customer feedback form after a fire incident in their home:
"I got home after a call from a neighbour. The fire was already out and all the service people were fantastic. Heroes all of them. Cannot thank them enough".

A letter of thanks was received by a member of a public for a pony rescue:
"You recently assisted us in helping a pony who had become stuck on its side in a muddy field. You gave your all and I'm grateful for everyone's help and strength. If he could, I know he would want to say a big thank you to everyone. He very much enjoyed all the rubs he got from you all and all the motivational talks".

SERVICE COMPLAINTS

6. The Service Complaints Policy provides a structured way for the public to express a comment, concern or a complaint and for these to be processed consistently. Similar to compliments, complaints can be received at the point of service delivery, via the customer care email address and telephone number, the SYFR website online form or via social media.
7. A complaint is defined as any expression of dissatisfaction about any service provided by SYFR that requires a full investigation followed by a form of response.
8. There are 4 stages of resolution under the Complaints:
 - Stage 1 – Complaint resolved at the point of service delivery
 - Stage 2 – Complaint resolved by the Customer Care Team or Investigating Officer
 - Stage 3 – Complaint resolved by the Chief Fire Officer
 - Stage 4 – Complaint resolved by the Local Government and Social Care Ombudsman

9. Where someone expresses a concern, a worry or wishes to express a comment which does not initially appear to fall within the definition of a complaint, the Service will contact the person to clarify whether or not they are seeking to make a complaint, what their expectations are, how we can put things right or if no further action is required. If these are resolved at first point of contact/delivery, they are recorded under Stage 1 of the Complaints Policy. If not, the Information and Governance Team (Customer Care) work with Investigating Officers to look into the concern with an aim to provide positive and acceptable responses.
10. The Service received 15 complaints from members of the public and the Authority received no complaints within this reporting period. A summary of the various channels through which complaints have reached the Service during the 6 month period 1 August 2023 to 31 January 2024 is provided below. Earlier 6 month reporting periods are provided for comparison.

How Received	Aug 22 – Jan 23	Feb 23 – Jul 23	Aug 23 – Jan 24
Customer Care Line	2	2	2
Other telephone	6	4	1
Customer Care e-mail	2	6	7
Other e-mail	1	1	1
Website online form	3	3	2
In Person	0	1	2
Total	14	17	15

11. Every complaint is assigned to a category

Category	Aug 22 – Jan 23	Feb 23 – Jul 23	Aug 23 – Jan 24
Personnel	2	3	2
Vehicle/Traffic	4	2	1
Operational	5	8	5
Admin	1	1	0
Community Safety	0	1	1
Business Safety	0	1	0
Miscellaneous	1	1	6
Not SYFR	1	0	0
Total	14	17	15

12. Below is a summary of complaints received by District.

District	Aug 22 – Jan 23	Feb 23 – Jul 23	Aug 23 – Jan 24
Barnsley	1	2	2
Doncaster	2	2	5
Rotherham	1	2	1
Sheffield	8	9	7
Various (more than 1 area)	0	1	0
Not known	1	1	0
Not SYFR	1	0	0
Total	14	17	15

SUMMARY OF COMPLAINTS RECEIVED

13. When a complaint is received the Information and Governance team may ask the complainant how they wish to progress their complaint, informally (Stage 1) or formally (Stage 2). 5 complaints were processed at Stage 1 and 10 at Stage 2.
14. Sometimes complainants explain they do not wish to receive a response to their concerns, nevertheless they are reassured that SYFR will review their concerns. For all others, a response is provided to the person explaining the outcome of our findings.
15. We endeavour to provide an acknowledgement to include the named Investigating Officer within 3 working days and a full response within 20 working days. Of the 14 complaints, 10 received an acknowledgement within 3 working days, followed by 5 taking between 4 and 14 days. The longest delay was due to awaiting confirmation of an Investigating Officer over the Christmas and New Year period.
16. 8 of the 13 complaints completed met the 20 working day response, with 6 complaints taking 22, 23, 25, 26 and 62 working days to complete. The longest delay was due to awaiting the availability and information from an individual to enable the complaint investigation to be completed.
17. 3 complaints were upheld, 11 complaints not upheld and 1 complaint investigation is ongoing. A summary of completed complaints is provided below.

Nature of complaint received from members of the public and outcome
<i>Complainant unhappy with comments posted on a social medial account (non official SYFR)</i>
Resolved at Stage 1. It was found the information was posted by a member of the public and this was a personal matter, the complainant was recommended to report this to the social media platform. The complaint was not upheld.
<i>Complaint unhappy with the outcome of part of On-Call recruitment process.</i>
Resolved at Stage 2. The Investigating Officer was unable to find evidence to support the complaint. A response to all issues and questions raised was provided. The complaint was not upheld.
<i>Complainant reported inappropriate actions of a member of staff.</i>
Resolved at Stage 2. Evidence was provided to the Investigating Officer by the complainant to support the complaint. An apology was provided and the complaint was upheld.
<i>Complainant was unhappy with the location on the road a fire appliance was parked, not adhering to road markings.</i>
Resolved at Stage 2. The Investigating Officer found that the crew and fire appliance were not attending an emergency at the time and were reminded of expected standards. An apology was provided and the complaint was upheld.
<i>Complainant reported a fire appliance with sirens and blue lights driving down a main road and turning into a fire station.</i>
Resolved at Stage 2. The Investigating Officer found the appliance seen returning to the fire station was part of 6 fire engines mobilised to the emergency incident. Fire Control had requested a turntable ladder which was stationed at the fire station. As the appliances are dual staffed, 2 firefighters were dropped off from the fire and then both appliances proceeded to leave station with blue lights and sirens to attend the incident. An explanation was provided to the complainant and the complaint was not upheld.

<i>Complainant reported comments made by staff whilst driving past a fire appliance on a narrow part of a road. No contact details for the complainant were available. .</i>
Resolved at Stage 2. The Investigating Officer viewed CCTV footage from the fire appliance. It was found to show the appliance was positioned correctly on the road and driven at an appropriate speed to enable oncoming vehicles to pass. A driver of an oncoming vehicle was seen to make hand gestures when approaching the appliance. No evidence can be seen to support inappropriate gestures from any member of staff. As footage does not include sound, no evidence could be found to support the alleged comments. The complaint was not upheld.
<i>Complainant unhappy following a `forced entry` break into their property.</i>
Resolved at Stage 2. It was found that the forced entry was undertaken in response to a request received from South Yorkshire Police and SYFR had replaced the broken lock. The complainant was provided with contact details for South Yorkshire Police for further information. The complaint was not upheld.
<i>Complainant unhappy with an employment process.</i>
Resolved at Stage 2. The complainant was provided with an explanation of the parameters of the SYFR Complaints Policy. Information provided by the complainant was passed to the People and Culture team. The complaint was not upheld.
<i>Complainant unhappy with advice provided relating to a vape battery (electronic cigarette).</i>
Resolved at Stage 1. The department manager and a Hazardous Materials Specialist Officer reviewed the advice provided and found it was correct and appropriate for the type of incident. An explanation was provided to the complainant and the complaint was not upheld.
<i>Complainant unhappy that a garden bonfire at their property was extinguished by SYFR and the excessive amount of water used so it could not be relit.</i>
Resolved at Stage 1. The complainant was provided with an explanation that the crew had followed procedures correctly in extinguishing the fire to prevent re-ignition and possible further fire spread to a property after the Fire Service have left the scene. Additionally smoke from the fire was impacting on traffic and reducing the visibility when passing the property. The complaint was not upheld.
<i>Complainant unhappy with information about an emergency incident posted on public social media site (non SYFR).</i>
Resolved at Stage 1. Evidence was provided by the complainant. Expected standards of behaviour were discussed with the member of staff and the complaint was upheld.
<i>Complainant unhappy with information about an emergency incident released on social media (SYFR).</i>
Resolved at Stage 1. It was found that the content of the social media post was deemed to be necessary in order to raise awareness of the risk to the general public in keeping with our legal duties under the Civil Contingencies Act (2004). An explanation was provided that SYFR, as an Emergency Service and a Category 1 responder, has a legal duty under the Civil Contingencies Act (2004) to warn the public and keep them informed in the event of an emergency and to provide advice and guidance. Care is always taken to comply with the General Data Protection Regulations (2018) (GDPR). The complaint was not upheld.
<i>Complainant unhappy with the part of the outcome of an On-Call recruitment process.</i>
Resolved at Stage 2. The Investigating Officer was unable to identify any evidence to support the complaint and the complaint was not upheld.
<i>Complainant unhappy with comments made by a member of staff and reported a data protection data breach of information.</i>
Resolved at Stage 2. The investigating officer found the communication with a member of SYFR staff was appropriate to the circumstances and part of normal procedures. This

concluded there was no evidence to support a data breach had taken place and the complaint was not upheld.

APPEALS TO THE CHIEF FIRE OFFICER (STAGE 3) / LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN (STAGE 4)

18. No appeals were received by the Chief Fire Officer at Stage 3 of the complaints process.
19. No complaints were received from the Local Government and Social Care Ombudsman at Stage 4 of the complaint process.

HMICFRS

20. As part of the His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) data and information collection, data was provided for the Autumn data collection 2023/24.

CONTRIBUTION TO OUR ASPIRATIONS

- Be a great place to work-** we will create the right culture, values and behaviours to make this a brilliant place to work that is inclusive for all
- Put people first-** we will spend money carefully, use our resources wisely and collaborate with others to provide the best deal to the communities we serve
- Strive to be the best in everything we do-** we will work with others, make the most of technology and develop leaders to become the very best at what we can be

CONTRIBUTION TO SERVICE IMPROVEMENT

- [HMICFRS Inspection Framework e.g. Diagnostic area and/ or diagnostic questions](#)
- [SYFR Inspection report Areas for Improvement \(AFIs\)](#)
- [Fit for the Future Improvement Objectives](#)
- [Professional Standards for Fire & Rescue Services in England](#)
- [SYFR Service Plan 2023-24 Priorities](#)
- [SYFR Community Risk Management Plan 2021-24](#)

Complaint statistics are provided as part of the HMICFRS data and information collection. Compliance with internal complaint deadlines contribute towards efficiency and areas for service improvement may be identified.

OPPORTUNITIES FOR COLLABORATION

- Yes
- No

If you have ticked 'Yes' please provide brief details in the box below and include the third party/parties it would involve:

CORPORATE RISK ASSESSMENT AND BUSINESS CONTINUITY IMPLICATIONS

21. To investigate complaints and identify areas of improvement is an essential part of the Authority's overall performance and corporate governance arrangements. Reviews of performance via complaints that we received and process, provides the means through which to take remedial action where required and in doing so reduces the overall risk of failing to meet objectives and targets.

EQUALITY IMPACT ASSESSMENT COMPLETED

Yes

If you have ticked 'Yes' please complete the below comment boxes providing details as follows:

Summary of any Adverse Impacts Identified:	Key Mitigating Actions Proposed and Agreed:
No potential negatives identified as there are different ways for members of the public to make complaints i.e. telephone, in person, email, on line form, translation sourced if required.	

No

N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why an EqIA is not required/is outstanding:

HEALTH AND SAFETY RISK ASSESSMENT COMPLETED

Yes

No

N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why a Health and Safety Risk Assessment is not required/is outstanding:

A brief anonymised summary of each complaint received is forwarded to the Health and Safety Manager to assess whether further involvement is required due to the nature of the complaint; for example it may be identified within a complaint investigation that a risk assessment may be required or amendment needed.

SCHEME OF DELEGATION

22. Under the South Yorkshire Fire and Rescue Authority [Scheme of Delegation](#) a decision *is required / *has been approved at Service level.

Delegated Power

Yes
 No

If yes, please complete the comments box indicating under which delegated power.

IMPLICATIONS

23. Consider whether this report has any of the following implications and if so, address them below:., Diversity, Financial, Asset Management, Environmental and Sustainability, Fleet, Communications, ICT, Health and Safety, Data Protection, Collaboration, Legal and Industrial Relations implications have been considered in compiling this report.

Legal Implications

24. Some complaints may relate to damage to property (vehicles/buildings/land) and therefore are actually insurance claims on the Authority's public liability insurance. The process used by the Information and Governance team when processing these, ensures they are alert to potential legal implications and claims which may lead to legal proceedings against the Authority.
25. Complaints can if dissatisfied always refer the matter to the Local Government and Social Care Ombudsman (LGO) or if the LGO declines to adjudicate, on for judicial review of either the complaint process or the activity complained of. This may evaluate the validity and strength of the complaint and decide whether there is a likelihood of success or sufficient public interest in taking the matter further.

Diversity Implications

26. SYFR has a responsibility, under the Equality Act 2010, to deal fairly with complaints from service users and members of the community under the nine protected characteristics. The Information and Governance Team offer assistance and reasonable adjustments to help complainants when required.

List of background documents		
Compliment and complaint working files		
Report Author:	Name:	Tracey Wiles, Information and Governance Manager
	e-mail:	twiles@syfire.gov.uk
	Tel no:	0114 2532399

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Meeting	AUDIT & GOVERNANCE COMMITTEE
Meeting Date	11 MARCH 2024
Report of	CLERK TO THE FIRE AND RESCUE AUTHORITY
Report Sponsor(s)	MONITORING OFFICER
Subject	GOVERNANCE IMPROVEMENT PLAN (GIP) 2023/24

EXECUTIVE SUMMARY

It is a statutory requirement for the Authority to annually review its governance arrangements and systems of internal control, and to publish an Annual Governance Statement (AGS) separately alongside its Annual Statement of Accounts. The AGS 2022-23 was formally approved by the Committee at the 11 September 2023 Audit and Governance Committee meeting.

The Governance Improvement Plan (GIP) 2023-24 was also considered and approved by the Committee. Officers continue to routinely update the GIP, and progress towards demonstrating that the proposed actions identified have been implemented is monitored by the Audit and Governance Committee in accordance with the Committee's agreed work programme.

RECOMMENDATION(S)

Members are recommended to:

- a) Consider the updated Governance Improvement Plan (GIP) for 2023/24 and note the progress made to date.

CONTENTS

Main Report
Appendix A –Governance Improvement Plan 2023-24

BACKGROUND

1. The Authority has a Code of Corporate Governance which sets out its governance arrangements in accordance with best practice standards published by the Chartered Institute of Public Finance and Accountancy (CIPFA). The code is supported by a framework of internal control which encompasses all the systems, processes, and procedures. This is designed to ensure that the Authority carries out its business in an appropriate manner that is expected of a public body, and successfully manages and mitigates the risks to the achievement of its aims and objectives.
2. It is a statutory requirement for the Authority to conduct a review of the effectiveness of its governance arrangements and internal control systems at least once a year. The AGS should include any significant governance or internal control issues identified throughout the relevant financial year, together with the actions proposed to address these issues.
3. The Committee approved the Annual Governance Statement (AGS) 2022/23 and Governance Improvement Plan 2023/24 at the Audit and Governance Committee meeting on 11 September 2023.

GOVERNANCE IMPROVEMENT PLAN (GIP) 2023/24

4. Officers continue to review the Governance Improvement Plan (GIP) 2023/24 on a quarterly basis. The updated GIP is attached at **Appendix A**.

CONTRIBUTION TO OUR ASPIRATIONS (tick all that apply)

- Be a great place to work**- we will create the right culture, values and behaviours to make this a brilliant place to work that is inclusive for all
- Put people first**- we will spend money carefully, use our resources wisely and collaborate with others to provide the best deal to the communities we serve
- Strive to be the best in everything we do**- we will work with others, make the most of technology and develop leaders to become the very best at what we can be

CONTRIBUTION TO SERVICE IMPROVEMENT

(tick all that apply to your report and add supporting information for each in the box below)

- [HMICFRS Inspection Framework e.g. Diagnostic area and/ or diagnostic questions](#)
- [SYFR Inspection report Areas for Improvement \(AFIs\)](#)
- [Fit for the Future Improvement Objectives](#)
- [Professional Standards for Fire & Rescue Services in England](#)
- [SYFR Service Plan 2023-24 Priorities](#)
- [SYFR Community Risk Management Plan 2021-24](#)

The issues identified in the Governance Improvement Plan are linked to AFIs identified in the SYFR Inspection Report.

OPPORTUNITIES FOR COLLABORATION (tick relevant box)

- Yes
 No

If you have ticked 'Yes' please provide brief details in the box below and include the third party/parties it would involve:

CORPORATE RISK ASSESSMENT AND BUSINESS CONTINUITY IMPLICATIONS

10. The Annual Governance Statement (AGS) and Governance Improvement Plan (GIP) ensure that the Authority's governance arrangements are reviewed and well-managed. Reporting and monitoring of the Authority risks to Audit and Governance Committee demonstrates sound risk management.

EQUALITY ANALYSIS COMPLETED (tick relevant box)

- Yes

If you have ticked 'Yes' please complete the below comment boxes providing details as follows:

Summary of any Adverse Impacts Identified:	Key Mitigating Actions Proposed and Agreed:

- No
 N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why an EA is not required/is outstanding:

This report does not relate to the introduction of a new policy, strategy or procedure.

HEALTH AND SAFETY RISK ASSESSMENT COMPLETED

- Yes
 No
 N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why a Health and Safety Risk Assessment is not required/is outstanding:

This report covers governance arrangements and does not require a H&S / risk assessment.

SCHEME OF DELEGATION

11. Under the South Yorkshire Fire and Rescue Authority [Scheme of Delegation](#) a decision *is required / *has been approved at Service level.

- Delegated Power Yes
 No

If yes, please complete the comments box indicating under which delegated power.

This report is not submitted under delegated powers. It relates to the procedural / governance arrangements of the Authority.

IMPLICATIONS

12. Consider whether this report has any of the following implications and if so, address them below: , Diversity, Financial, Asset Management, Environmental and Sustainability, Fleet, Communications, ICT, Health and Safety, Data Protection, Collaboration, Legal and Industrial Relations implications have been considered in compiling this report.

List of background documents		
Report Author:	Name:	Daisy Thorpe Tracey Wiles
	e-mail:	DaisyThorpe@barnsley.gov.uk TWiles@syfire.gov.uk
	Tel no:	01226 797327

South Yorkshire Fire and Rescue Authority - Governance Improvement Action Plan 2023-24

No	Governance Issue and Action(s)	Link to Risk	Lead Officer(s)	Deadline / Review Date
1	<p><u>HMICFRS Service Improvement Plan (SIB)</u> The SYFR inspection report identified 20 Areas of Improvement which have been properly considered and measures will be put in place to address all of these. These will be reported to the Fire and Rescue Authority via the quarterly Service Improvement Board update report.</p> <p><u>April to June 2023 Update</u> In June 2023 the FRA received a Service Improvement update detailing progress against the objectives in the Service Improvement Plan.</p> <ul style="list-style-type: none"> • HMICFRS inspection report 2019 - 17 areas for improvement, 13 completed and 4 behind schedule. • HMICFRS inspection report 2023 – 20 areas for improvement. • Grenfell Tower Inquiry Phase 1 Report – 7 actions all completed and reported to the FRA in February 2023. • State of Fire Report – 3 actions, 2 complete, 1 outstanding. • Fire Standards – 16 in total, 3 complete, 10 on schedule, 1 behind schedule. • Manchester Arena Inquiry Vol 2 – Gap analysis completed against recommendations (not all for SYFR) with an update to be provided to the FRA in the next report. • Fit for the Future – Currently reviewing 35 recommendations (not all for SYFR) and an update will be provided to the FRA. • HMICFRS ‘Values and cultures in the FRS’ – See Culture Review below <p>The Service Improvement Board continues to monitor progress against all recommendations.</p> <p><u>July to September 2023 Update</u> A Service Improvement Board report was presented at the 11/09/23 FRA meeting, providing an update from the 28/06/23 Board meeting which included:</p> <ul style="list-style-type: none"> • 3 temporary role funding bids, 2 approved, 1 not approved. • Scrutiny of Service Improvement Risk Register medium risks (no high risks on register). <p>A second HMICFRS Culture and Values progress report was completed in September 2023.</p> <p><u>October to December 2023</u> The FRA receiving a culture update in October 2023 and a Service Improvement update report was received by the FRA on 20/11/23 summarising</p>	<p><u>Service Improvement Board Risk Register</u></p>	DCFO	March 2024

South Yorkshire Fire and Rescue Authority - Governance Improvement Action Plan 2023-24

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	<p>the work of the Service Improvement Board as reported at the 17/09/23 board meeting. A progress report for HMICFRS 2021/22 inspection report, Areas of Improvement was also provided. The main areas from the board were:</p> <ul style="list-style-type: none"> • 2 Culture Programme funding bids approved for DBS checks and People Partner Role • National Operational Guidance closedown report • Manchester Arena Inquiry recommendations update • Specialisms Review Programme highlight report • Scrutiny of the Service Improvement Risk Register medium risks (no high risks on register) <p>SYFR hosted the HMICFRS Service Liaison Lead in October 2023, followed by a briefing in October and HMICFRS Chief and Chairs briefing in November 2023. A HMICFRS Inspection document review, staff survey and self-assessment commenced on 09/12/23.</p> <p><u>January to March 2024</u></p> <p>On 19/02/24 the FRA received a Service Improvement Board update report and progress on the HMICFRS Areas of Improvement. The main areas from the board were:</p> <ul style="list-style-type: none"> • Review the closed service improvement actions report • Update following the initial Professional Fire standards Assurance Group meeting • Review of all Service Improvement funding bids approved • 5 funding bids received for a temporary Payroll and Pensions role, Positive Action resource packs, Disclosure and barring Service changes for enhanced checks, Community Risk Management Plan research and 360 training. • Manchester Arena Inquiry recommendations update • Specialisms Review Programme highlight report • Request to rename and restructure the Operational Research and Development Committee to the Operational Research and Learning Evaluation Committee • Service Improvement Risk Register <p>12 inspection reports from round 3 HMICFRS inspections have been published and SYFR have reviewed these reports for benchmarking purposes.</p>			

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2	<p><u>White Paper</u> The Home Office released the Fire Reform White Paper in May 2022. The paper was open for consultation until 26 July 2022 and included feedback from the FRA and SYFR. The resulting decisions and impact of the paper will affect SYFRA and will require change to governance procedures of the Authority. Next steps are expected in July 2023. <u>April to June 2023 Update</u> Government feedback from the Fire Reform White paper is expected in July 2023. <u>July to September 2023 Update</u> Government feedback from the Fire Reform White paper is delayed. <u>October to December 2023 Update</u> Government published the consultation response in December 2023 covering 3 areas: people, professionalism and governance. <u>January to March 2024</u> The consultation paper “Reforming Our Fire and Rescue Service” was published in May 2022 to seek views on the government’s ideas for reform, building on lessons from independent inspection, national reports and the Grenfell Tower Inquiry. Following consultation, the government published a response in December 2023, which covers three areas- people, professionalism and governance. The Home Office said evidence gathered during the consultation stage, and a number of key reports and events, provided further insight into the issues set out in the White Paper, which have informed its strategy for reform. South Yorkshire Fire and Rescue (SYFR) provided its own response to the consultation, following workshops with middle managers and Fire Authority members.</p> <p>Headline changes include:</p> <ul style="list-style-type: none"> • A College of Fire and Rescue will be introduced to raise standards and strengthen leadership, potentially with statutory legislation to help it lead the profession. • The government will develop provision for operational independence for fire chiefs, to help separate strategic and operational decision making. 		S Ghuman Monitoring Officer (BMBC) CFO Kirby	March 2024

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	<ul style="list-style-type: none"> The National Joint Council will be tasked to review the pay negotiation mechanism in early 2024, with the Home Office exploring other options if this results in no meaningful change. Action will be taken to improve integrity and culture through improved training, more open recruitment practices and working toward a statutory code of ethics for fire and rescue employees. The government will not however take forward the mandatory transfer of Fire and Rescue Authority (FRA) functions to Police and Crime Commissioners (PCCs), Mayors or single elected individuals at this stage. This had been proposed in the consultation draft. Instead, the Home Office will encourage PCCs and Mayors who want to take on fire governance functions, where the areas are coterminous, to step forward. 			
3	<p><u>Embedding Sustainability</u> The Green Plan was approved by the Sustainability Committee in November 2022 and was then formally approved by the Corporate Management Board and the FRA in January 2023. The plan includes ambitious objectives in which progress will be reported via the Stakeholder Planning Board. <u>April to June 2023 Update</u> A sustainability staff network ‘Green Team’ has been created which aims to understand the impact and challenges across the Service, to identify opportunities, ideas and best practice and promote sustainability, with progress monitored by the Sustainability Committee. In April 2023 a Heat Decarbonisation Plan was submitted to the sustainability funding body as part of SYFR sustainability funding. The Green Team organised an Earth quiz for staff to attend. Elm Lane Fire Cadets completed tree planting at Rivelin Fire Station, receiving Blue Peter Badges for their conservation work. In June 2023 education of energy saving tips to reduce the amount of energy used at work was circulated to staff via the Bulletin and work has started to provide all departments and stations with their own bespoke energy consumption performance.</p>	<p><u>Corporate Risk Register 37 Embedding sustainability</u> The failure to prepare and embed the sustainability changes required at SYFR</p>	DCFO	March 2024

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	<p><u>July to September 2023 Update</u> Work was completed at the Training and Development Centre to reduce use of single use products and increase our recycling rate, which contributes towards sustainability goals within the Service Plan and Green Plan.</p> <ul style="list-style-type: none"> • Replaced plastic coffee sachets and milk pots in the self-messing kitchen with refillable dispensers. Bulk purchasing will reduce non-recyclable waste. • Removed disposable cups and stirrers as a trial and replaced with ceramic mug. • Replaced old bins with new labelled recycling bins across the building <p><u>October to December 2023 Update</u> A Green Plan 6 month update report was presented to the FRA on 09/10/23 including a Greenhouse gas report 2022-23. The report provided highlights and next steps for each of the 11 Green Plan priorities. 3 reported good progress and 8 reported partial progress. Highlights were:</p> <ul style="list-style-type: none"> • Salix Low Carbon Skills funded project completed to aid SYFR to understand opportunities for making our buildings greener. • 9% decrease in energy use in 2022-23 thanks to better maintenance of heating systems, installing energy efficient lightbulbs and ongoing installation of the building management system. • Start to monitor key sustainability metrics e.g. greenhouse gas emissions and water use to help identify leaks and financial savings. • Explore opportunities to install electric vehicle chargers, although electrical capacity is an issue at many of our sites. • Sustainability Committee and Green Team staff network ongoing and started to offer training on climate change and how we can reduce our impact on it. <p>In November 2023 the Service reported an average 13% fall over the 6 month period in printing, reducing costs and contributing towards overall sustainability goals. The Sustainability Officer role became vacant towards the end of the year and options are being explored.</p>			

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	<p><u>January to March 2024</u> The Sustainability Officer post remains vacant and the role is due to be reviewed ahead of any recruitment or changes. The Green Plan continues to be progressed against, managed via the Sustainability Committee governance. There are some delays to this progress as expected due to the vacancy.</p>			
4	<p><u>Culture</u> South Yorkshire Fire and Rescue has a well-established set of staff behaviours and its values. However, the Service acknowledges that it should seek to continuously improve in this area and has proposed several actions in response to the independent LFB review. The FRA approved the Service's response to the LFB review in January 2023 and progress is reported to the FRA on a routine basis.</p> <p><u>April to June 2023 Update</u> A review of the disciplinary grievance process is underway, with work progressing to procure an independent third-party organisation for staff to raise concerns and the handling of anonymous complaints. Regular Executive Team communications via the Bulletin are being provided to staff of their responsibilities, instilling the Service values, beliefs and behaviours. Culture workshops have taken place with Middle Managers in April and May 2023 and a Culture staff survey is expected Summer 2023. In June 2023 the FRA received a Culture update providing information of the HMICFRS 'Values and culture in fire and rescue services' report which contained 9 themes and 35 recommendations. A gap analysis has been completed and 19 of the 35 recommendations assigned to the Chief Fire Officer. All recommendations including from the LFB culture review and HMICFRS inspection in 2022 have been fed into the Service People Plan driven by the SYFR People Strategy.</p> <p><u>July to September 2023 Update</u> A People and Culture Board Q1 update was presented to the FRA on 11/09/23 summarising work being undertaken and reported to the Board from the following committees.</p> <ul style="list-style-type: none"> • Health, Safety & Wellbeing Committee • Equality, Diversity & Inclusion Committee • Workforce Planning Committee 	<p><u>Corporate Risk Register FRA018</u> <u>Culture Risk</u> Misalignment between the FRA and Service's values and leader actions, employee behaviours, and / or organisational systems.</p>	<p>CFO Kirby</p> <p>S Ghuman Monitoring Officer (BMBC)</p> <p>S Kelsey Director of People and Culture</p>	<p>March 2024</p>

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	<ul style="list-style-type: none"> • Workforce Development Committee <p>A new Culture Programme is to be created which will absorb the existing Leadership Programme and projects that sit below this. Cultural work communications continue to be delivered across the Service.</p> <p><u>October to December 2023 Update</u></p> <p>A People and Culture Board Q2 update was presented to the FRA on 20/11/2023 summarising work being undertaken and reported to the Board from the Health, Safety & Wellbeing Committee. As the 3 other committees met after this date, no updates were available.</p> <p>A programme and projects update was also provided for the following:</p> <ul style="list-style-type: none"> • On Call Programme • Firefighter Maintenance of Competence (MOC) • National Operational Guidance (NOG) • Core Code of Ethics • Culture Programme • Leadership and Management Training • Leave and Availability Policy Review Project. <p><u>January to March 2024 Update</u></p> <p>The FRA received a Culture Programme update report on 15/01/24 which detailed Service progress against HMICFRS recommendations, the London Fire Brigade culture review recommendation, Areas of Improvement from SYFR HMICFRS inspection 2022 and a Service gap analysis against the Dorset & Wiltshire FRS culture review. At the time of writing the report, SYFR had completed 93% of the 35 recommendations and 7% were in progress. Since the report, a Culture Programme Manager has been recruited and is due to start in March 2024.</p>			
5	<p><u>Estates and Facilities – Benefits Management</u></p> <p>Estates projects and programmes are not incorporated within the wider project support framework as they have dedicated project roles within the team but for some of the large estates projects it would benefit from wider awareness through the existing project governance structure.</p> <p><u>April to June 2023 Update</u></p> <p>No further update.</p>		DCFO	March 2024

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	<p><u>July to September 2023 Update</u> No further update.</p> <p><u>October to December 2023 Update</u> No further update.</p> <p><u>January to March 2024 Update</u> The Estates and Facilities team are phasing in the use of the Project Framework key decision-making documents, including using the Project Framework Brief and Business Case.</p>			
6	<p><u>Strikes (Minimum Service Levels) Bill 2023 (For Fire and Rescue Services)</u> The paper was open for consultation from 9 February until 11 May. SYFR completed and submitted feedback during this period. Subsequently, as a result of completing the feedback, SYFR has also engaged in several sessions with the Home Office. The current status of the bill is in the final stages and could be expected in early 2024. Any published bill will place legislation on Fire and Rescue Services to maintain a minimum service during any period of industrial strike action, this could be anywhere between 25-50% and utilising existing SYFR operational personnel.</p> <p><u>April to June 2023 Update</u> In April 2023 the Chief Fire Officer provided the FRA Performance and Scrutiny Board with an overview of the public consultation on Minimum Service Level for Fire and Rescue Services. Members of the Senior Leadership Team and Resilience, Planning and Contingencies Team attended 2 of 3 Home Office consultation workshops. An update was provided to the Corporate Advisory Board and the Service provided its consultation response.</p> <p>In June 2023 the FRA received an update report and copy of the Service consultation response. The Bill has passed through 3 readings in the House of Commons and 3 readings in the House of Lords. It is now in the final stages under consideration of amendments. The timeline for the Bill to go through the final stages to reach Royal Assent is unknown.</p> <p><u>July to September 2023 Update</u> The Service is awaiting the Government consultation response. The Senior Leadership Team continue to monitor the implications of new legislation which</p>	<p><u>Corporate Risk Register 36</u> Industrial Relations - leading to strike or significant withdrawal of labour The initiation of industrial action by representative bodies as a consequence of pay negotiation deals, including Green Book members of staff.</p> <p><u>Corporate Risk Register FRA019</u> Industrial Relations - leading to strike or significant withdrawal of labour Gold Book Officers pay award negotiations remain unresolved which could lead to industrial action,</p>	DCFO	March 2024

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	<p>will require fire and rescue services to provide minimum service levels during any future periods of industrial action.</p> <p><u>October to December 2023 Update</u> The Service is awaiting the Government consultation response.</p> <p><u>January to March 2024 Update</u> The Minimum service levels for fire and rescue services Government response was published on 08/02/24.</p>	<p>including strike and withdrawing labour</p>		

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