Grant Thornton

Auditor's Annual Report on Shropshire & Wrekin Fire and Rescue Authority

2020-21

March 2022

Contents

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Service has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Service's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Service or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Executive summary

Value for money arrangements and key recommendation(s)

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Fire Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The auditor is no longer required to give a binary qualified / unqualified VFM conclusion. Instead, auditors report in more detail on the overall arrangements, as well as key recommendations on any significant weaknesses in Fire Authority's arrangements identified during the audit.

Auditors are required to report their commentary on the Fire Authority's arrangements under specified criteria. As part of our work, we considered whether there were any risks of significant weakness in the Fire Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Our findings are summarised in the table below.

Criteria	Risk assessment	Finding
Financial sustainability	No risks of significant weakness identified	No significant weaknesses in arrangements identified
Governance	No risks of significant weakness identified	No significant weaknesses in arrangements identified, but three improvement recommendations have been made.
Improving economy, efficiency and effectiveness	No risks of significant weakness identified	No significant weaknesses in arrangements identified, but three improvement recommendations have been made.
Covid 19	No risk of significant weakness identified	No significant weakness in arrangements identified.

Financial sustainability

We did not identify any risks of significant weaknesses in the Fire Authority's financial sustainability arrangements in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We raised no recommendations in this area. Our findings are set out in further detail on pages 6 and 7.

Governance

We did not identify any risks of significant weaknesses in the Fire Authority's governance arrangements in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We have made three improvement recommendations. Our findings are set out in further detail on pages 8 to 10.

Improving economy, efficiency and effectiveness

We did not identify any risks of significant weaknesses in the Fire Authority's arrangements for improving economy, efficiency and effectiveness in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We have made three improvement recommendations. Our findings are set out in further detail on pages 14 to 17.

Covid 19

We did not identify any risks of significant weaknesses in the Fire Authority's arrangements for responding to the Covid 19 crisis in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We raised no recommendations in this area Our findings are set out in further detail on pages 20 to 22.

Opinion on the financial statements

We have completed our audit of your financial statements and issued an unqualified audit opinion on 13 October 2021, following the Audit Committee meeting on 24 September 2021. Our findings are set out in further detail on page 24.

Use of formal auditor's powers

We bring the following matters to your attention:

Statutory recommendations
Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly

We did not issue any statutory recommendations.

Public interest report
Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue any public interest reports.

Application to the Court
Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not issue any applications to the Courts.

Advisory notice
Under Section 31 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:
• is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
• is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
• is about to enter an item of account, the entry of which is unlawful.

We did not issue any advisory notices.

Judicial review
Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not issue any judicial reviews.

Commentary on the Service's arrangements to secure economy, efficiency and effectiveness in its use of resources

All Fire and Rescue Services are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The Service's responsibilities are set out in Appendix A.

Fire and Rescue Services report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Service has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:

Financial sustainability

Arrangements for ensuring the Service can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).

Governance

Arrangements for ensuring that the Service makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the Service makes decisions based on appropriate information.

Improving economy, efficiency and effectiveness

Arrangements for improving the way the Service delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Our commentary on each of these three areas, as well as the impact of Covid-19, is set out on pages 28. Further detail on how we approached our work is included in Appendix B.

Financial sustainability

We considered how the Authority:

- identifies all the significant financial pressures it is facing and builds these into its plans
- plans to bridge its funding gaps and identify achievable savings
- plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning
- identifies and manages risk to financial resilience, such as unplanned changes in demand and assumptions underlying its plans.

Financial pressures and overall performance

For the 20/21 financial year, the Authority approved a budget forecasting a surplus for the financial year of £1,332k and delivered a surplus (pre adjustments for accounting basis) of £942k, enabling the Authority to increases its usable reserves from £16,336k to £17,278k.

In common with the Fire and wider Local Government sectors, uncertainty around central government funding settlements remains a key risk. This is particularly acute for fire Authorities such as Shropshire & Wrekin, given the low scope for raising income from other sources such as fees and charges and commercial income, leaving the Authority heavily reliant on central government grants and local taxation. Initial planning exercises worked on the basis that, in line with the direction of travel pre pandemic, there would be significant cuts to the Revenue Support Grant whilst precept growth would continue to be limited to 2%, leaving the scenario visualised below;
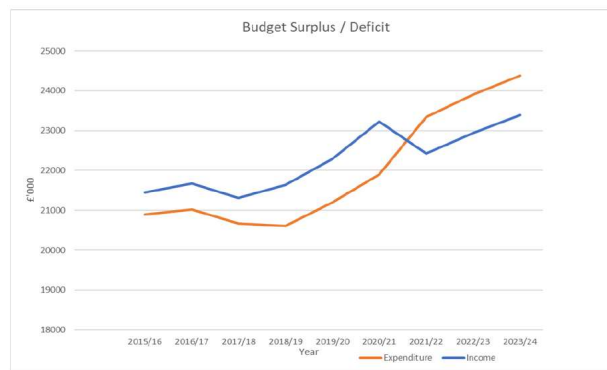
In practice, as opposed to the 25% reduction assumed as part of the planning exercise, the provisional grant settlement on 17 December 2020 provided for a 0.55% increase in the revenue support grant which enabled the Authority to once again approve a forecast budget surplus to the year ending 31 March 2022. However, uncertainty around funding and abilities to make savings remain, and the Authority's budget assumptions in this area remain prudent with sharp reductions in central funding being anticipated, giving the following forecast position as at February 2021:

	2021/22 £000	2022/23 £000	2023/24 £000
Expenditure:			
Budget	23,007	23,458	24,110
Surplus / -deficit	466	-594	-808
Total	**23,473**	**22,864**	**23,302**
Funded by:			
Grant and business rates	6,231	4,979	4,717
Business rates collection fund	-4	-25	-25
Council tax	17,304	17,978	18,678
Council tax collection fund	-58	-68	-68
Total	**23,473**	**22,864**	**23,302**

Per the latest financial data presented to the Fire Authority in December 2021, the performance to September 2021, showed that the Authority was on course to deliver on its budget as at the month 6, with a £224k underspend currently being forecast. However, per the above, based on current assumptions, the Authority is forecasting deficit budgets from 22/23 onwards which will need to be mitigated either by revisions to budget based on actuals, savings or use of reserves.
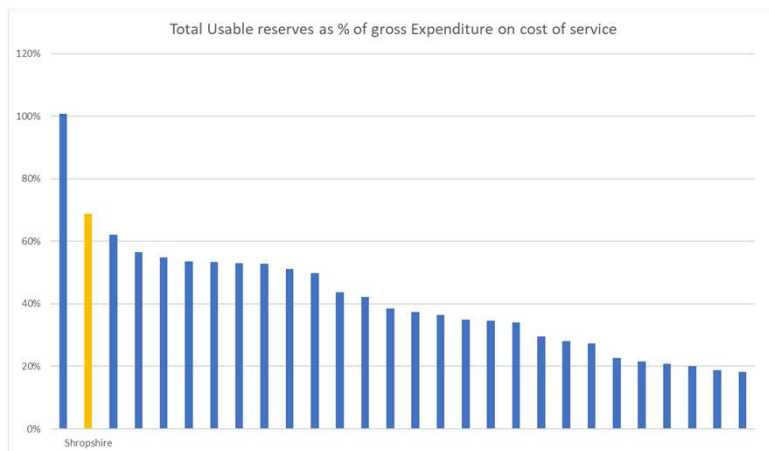
Financial sustainability (continued)

Reserves

At the end of the 20/21 financial year, the Authority held £17,278k in usable reserves. The majority of this balance (£10,26k) was held within an earmarked reserve for the purposes of expenditure on the Authority's major capital works program in relation to the new premises in Telford. However, in addition to a General Fund balance of £1,600k, the Authority holds an "Income Volatility" reserve of £687k (£450k of which was added to the reserve in year) which can be used as a contribution to revenue funding in the case of unexpected issues arising or larger variances from assumptions and an "Extreme Weather Reserve" of £334k which can also bolster the Authority's available revenue resources in the case of an extreme event.

Using publicly available data from the financial statements of all 29 Fire Authorities to perform the analysis in the graph below, with Usable Reserves equivalent to 69% of its gross expenditure within the 20/21 financial year, Shropshire & Wrekin ranked as one of the best placed Authorities:

Considering the General Fund balance itself as a percentage of gross expenditure would see Shropshire (with 6%) ranked as 12th of 29 Fire Authorities, again indicating greater resilience.

Given the Authority is currently forecasting deficits of approximately £600k and £800k in coming years, we believe its current levels of General Fund and contingency balances along with an anticipated budget surplus in 21/22 provide sufficient cover to manage volatility over the medium term and we recommend that the Authority continue its development of the income volatility reserve where possible to further guard against the short term impacts of possible significant cuts to grants in coming years.

Arrangements in place to monitor financial sustainability

The budget setting process typically begins in the Autumn, with discussions held with individual budget holders taking the existing budget as a base before applying any known or forecast pressures or opportunities. A planning budget is then arrived at which is presented to senior leadership late in the Autumn, before the budget is then updated to reflect actuals from the central funding settlement, typically in December.

At this point, options based on a number of assumptions (including precept levels) are presented to members of the Strategy and Resources Committee to vote on and present a preferred option to the Fire Authority for approval. There is also a public consultation available for members of the public to engage with the budget setting process, although engagement with this process is typically low (see further details within the governance arrangements section of the report).

The final budget, taking into account any known changes in funding and council tax base, along with the precept is then approved in February, in line with national deadlines.

The annual budget includes the Treasurer's Section 25 report which is a requirement of Local Government Act 2003. It reports on the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves.

In our view the estimation technique applied by the Authority is reasonable and we have not identified any significant weaknesses in their approach to financial planning and monitoring. In particular, as evidenced by our review of forecasts versus actuals in 20/21 and ongoing monitoring of financial performance against targets we believe that processes and controls around financial forecasting are robust.

Based on our review of the level of reserves of the Authority, its track record delivering budget surpluses and building up its resilience via reserves, as well as the level of challenge provided and processes in place to track financial sustainability, our view is that the Authority is in a robust financial position and has appropriate arrangements in place in this area, with no evidence of a significant weakness.

Total Usable reserves as % of gross Expenditure on cost of service

Governance

We considered how the Service:

- monitors and assesses risk and gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

- approaches and carries out its annual budget setting process

- ensures effectiveness processes and systems are in place to ensure budgetary control

- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency

- monitors and ensures appropriate standards.

Authority Structure and Leadership Effectiveness

In line with the wider sector, the local Fire and Rescue Authority provides governance and challenge to the Fire and Rescue Service. Fundamental to the operation of this is effective flow of information from the operational and administrative management layer to the governance structure to allow for informed decision making.

During 2019, a Strategy and Planning Working Group determined that a streamlined two committee structure would be the most efficient way to manage the governance function, consisting of a "forward looking 'Decision-making' Committee" which has "responsibility for planning and preparing," and a "backward-looking 'holding to account' Committee " which holds "to account the delivery of the Authority's decisions by auditing and checking, reviewing and giving assurances;
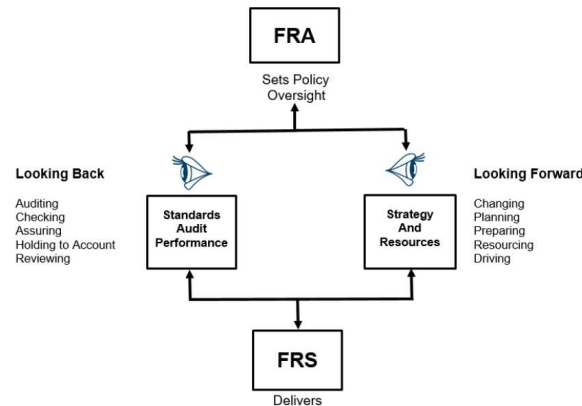
Both committees then feed in to the overall Authority meetings, enabling efficient, informed decision making. The restructure also enabled the Authority to reduce its overall membership from 17 to 15 members. Make up of the Committees is weighted to reflect appropriate political representation and to recognise the level of work and reports to review in each group.

Executive and senior leadership discuss and prepare reports for presentation to the Authority for the purposes of decision making, which are also subject to scrutiny within the Committee structure. We have reviewed example reports throughout our external audit process and are satisfied that reports provide sufficient background information and detail to enable informed decision making.

We have no concerns to report in relation to the structure and operating effectiveness of the Authority's governance structure and note no regulatory findings to the contrary.

Risk management

The Service has an Integrated Risk Management Plan (IRMP) which covers the period 2021-2025. It outlines how the Service will meet central government expectations of fire and rescue authorities, as detailed in the Fire and Rescue National Framework 2018. it also explores the main risks to communities and how available resources will be used efficiently to reduce those risks.

This is supported by a Risk Review and overseen by the Risk Management Group which is responsible for ensuring the Authority has effective risk management procedures in place and takes reports to the Standards, Audit & Performance 9SAP) Committee as well as monitoring corporate and programme risk registers, which are standing items at the

Governance arrangements (continued)

Service Management Team (SMT) meetings. An annual risk management summary report is also taken to Fire Authority as well as periodic updates on the corporate risk register as part of the standard running order of meetings.

Within the Corporate Risk Register itself, each risk is scored, RAG rated and is allocated to a risk owner. The register also provides a title and detail on each risk but does not formally align the risk with strategic corporate objectives. Whilst the provision of a risk owner is generally sufficient for the purposes of risk management currently, as an improvement point, the Authority may wish to add in this process to aid informed decision making and planning (see Improvement recommendations section).

Internal Audit carries out an annual assessment or Risk Management and Business Continuity, with the Head of Internal Audit concluding that Good Assurance (the highest level of assurance the Authority's Internal Audit function is able to provide) could be given in relation to this area, a level which was also achieved in the prior period. The head of Internal Audit's overall opinion on the Authority's control environment also gave Reasonable Assurance, a further indication of the overall robust system in place.

Overall, our assessment is that the Authority had sufficient risk management procedures in place during 20/21, with no evidence of significant weaknesses noted.

Policies, procedures and controls

The Authority and wider Service have constitutional and operational level Standing Orders in place, covering areas such as the make up and political structure of the Authority, structure and conduct of committees and expectations of members and officers, contracting and procurement procedures and other operational considerations. The Constitution is publicly available on the Authority's website.

The Authority has an Internal Audit function, supplied by Shropshire Council, which delivers a wide ranging program of work covering core areas such as risk and financial management but also focussing flexibly on the wider operations of the Service as required and in agreement with management, with oversight from the Standards, Audit and Performance Committee, who approve the annual program of work.

Despite the effects of the Covid 19 pandemic, the Head of Internal Audit reported to members that 100% of the planned program of work was able to be delivered in 2020/21. with an overall Reasonable Assurance provided, signifying that "generally, risks are well managed, but some areas require robust action plans". In particular, Internal Audit reported issues around payroll (similarly to our external audit findings report which made recommendations around accuracy of establishment data) and follow up of recommendations, with the Head of Internal Audit's Opinion noting that some "have

remained outstanding for over 12 months". In our view, it is important to contextualise this by considering it in conjunction with the disruptive nature of the pandemic and remote working conditions, which necessitated adjustments to overall prioritisation and operational plans. However, responding to Internal Audit recommendations, in particular those rated as high priority, is a crucial element of risk management for the Authority and we recommend that efforts should therefore be redoubled to ensure that these are responded to in a timely fashion and future recommendations effectively managed.

There are detailed policies and procedures in place around fraud prevention, whistleblowing and declarations of financial interest and these are communicated effectively to staff and members via the Code of Conduct. Members and senior leadership are also required to updated a Register of Interests, opportunities are provided at the beginning of Authority and Committee meetings to declare such interests and training and policy updates are provided in this area.

Overall, we are satisfied that there are no significant weaknesses evident in the Authority's arrangements in this area.

Budget setting and Treasury Management

Further detail on this is provided within the Financial Sustainability section. In terms of the governance structures which overlay these processes, our review found evidence

of adequate engagement with key stakeholders at the governance level as part of the budget setting process.

Periodic reviews are held with budget holders in the run up to the budget setting period. The results of this are then fed into SMT, who provide supplementary reports to members to support the budget approval process, ensuring sufficient background detail is available to support the decision making process. Budgets are then discussed and approved by the Authority, with such decisions minuted as evidence of approval.

The Authority refreshes its Treasury Management Strategy on an annual basis and presents this alongside its annual budget to members for scrutiny and approval. This statement aims to outline the Authority's plans to ensure sufficient cash flows are available to manage the day to day operations of the wider Service, and to support its Capital program, including setting its Minimum Revenue Provision (MRP) policy.

We note from discussions with management that there is an overall low level of public engagement with the budget setting process. The Authority's new Communications Officer is currently working on ways to reach a wider audience, whilst looking to guard against domination of the process by vocal minority interests. Whilst we recognise that this is, to an extent, outside of the Authority's control, as an improvement point managements should continue to invest in this process to drive further stakeholder engagement,

Governance arrangements (continued)

Ensuring that wherever possible, the views and priorities of the Authority's responsible population are appropriately reflected in strategic planning decisions.

Whilst we have made a number of recommendations in this area, these are principally "best practice" improvement points as opposed to fundamental issues. Our overall view is that the Authority has robust and appropriate governance arrangements in place, a view supported by the work of Internal Audit and HMICFRS, and we have identified no apparent significant weaknesses in this area.

Improvement recommendations

1	Recommendation	Management should consider a more formalised alignment of risks to strategic corporate objectives within its Corporate Risk Register.
	Why/impact	Provision of a risk owner is generally sufficient for risk management purposes, the link back to the overall objective aids informed decision making at the strategic level.
	Auditor judgement	As above, we believe a more formalised alignment to corporate objectives will provide greater overview and transparency of risk at the strategic level.
	Summary findings	See Governance section (page 9)
	Management comment	The process of aligning all risks to high level objectives may not be effective and may cause to dilute the risks we are trying to mitigate. However there is merit in adding strategic objectives to other risk categories; this gives the risk owner the opportunity to determine if a potential risk has a direct impact on the achievement of our aims.

The range of recommendations that external auditors can make is explained in Appendix C.
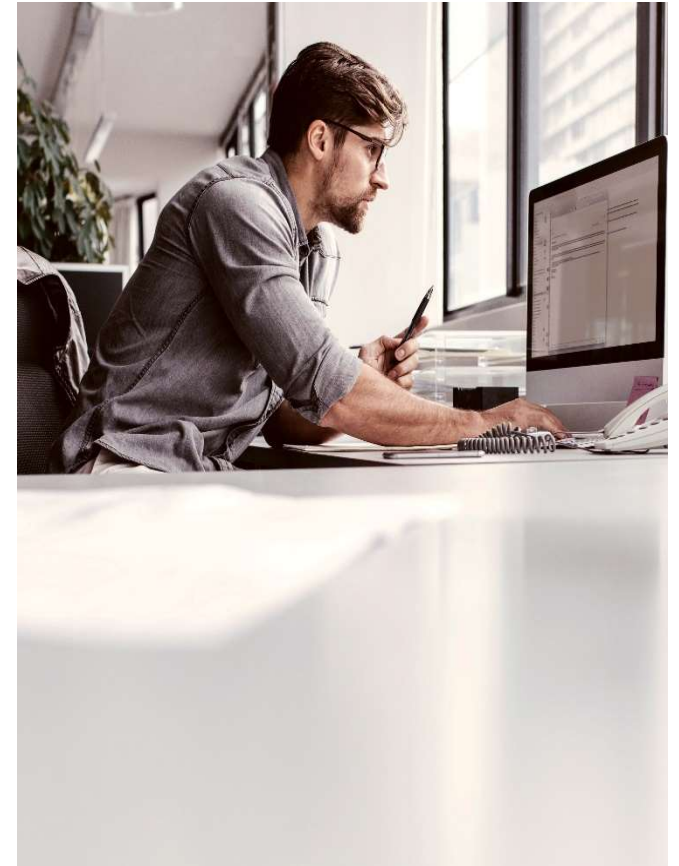
Improvement recommendations

2	**Recommendation**	Management should prioritise resolution of long term outstanding Internal Audit recommendations, particularly those assessed as high priority.
	Why/impact	Priority ratings provided to recommendations by Internal Audit reflect the overall level of risk to the Authority if the underlying possible issue arises. Therefore, long term high impact outstanding recommendations increase the overall risk profile of the organisation.
	Auditor judgement	In line with the findings of the Head of Internal Audit via their opinion, best practice would be to resolve the key items identified as quickly as possible.
	Summary findings	See Governance section (page 9)
	Management comment	Progress has been made in this area over the last twelve months; to complete all outstanding recommendations, and a number of critical friend reviews have been completed to assist progress.

The range of recommendations that external auditors can make is explained in Appendix C.

Improvement recommendations

3	Recommendation	Management should continue its program of investment into identifying new strategies for increased engagement with the public around the Budget Setting process.
	Why/impact	There is a risk that stakeholder requirements or key information is obscured by low levels of public participation with the Budget Setting process.
	Auditor judgement	Whilst we recognise that management may have limited ability to influence this issue, we believe that there is value in continuing to invest in this area to ensure that strategic direction is as aligned with stakeholder viewpoints as possible.
	Summary findings	See Governance section (page 9)
	Management comment	The budget consultation for the 22/23 budget ahs been expanded and is underway, with increased press and social media exposure and more use of online polls and infographics. The campaign attracted over 10,000 interactions and some direct responses from the public, to which we have replied.

The range of recommendations that external auditors can make is explained in Appendix C.

Improving economy, efficiency and effectiveness

We considered how the Service:

- uses financial and performance information to assess performance to identify areas for improvement

- evaluates the services it provides to assess performance and identify areas for improvement

- ensures it delivers its role within significant partnerships, engages with stakeholders, monitors performance against expectations and ensures action is taken where necessary to improve

- ensures that it commissions or procures services in accordance with relevant legislation, professional standards and internal policies, and assesses whether it is realising the expected benefits.

Monitoring performance

The Service uses Corporate Performance Indicators (CPIs) as metrics to monitor its overall operational performance. In 20/21 these metrics looked at areas ranging from prevention and containment of fire incidents, protection of individuals and property, analysis of response times to incidents and overall levels of coverage at the Service's 23 sites.

Performance against these metrics was initially reported to Senior Management Team and on an exception basis, due to the wide range of expertise within that group meaning that detail level explanations would not always be relevant to the areas of expertise of individual officers.

Quarterly reports were (and continue to be) compiled for presentation to the Standards, Audit & Performance (SAP). Responsibility for drawing these reports together falls to the Assistant Chief Fire Officer. During 20/21, data was typically drawn from a number of different sources, some of which entailed an element of manual data entry and maintenance which could lead to discrepancies and variances when checks and reconciliations to the underlying Incident Reporting System (IRS) were made and furthermore the manual, dispersed nature of the data made it difficult to generate more profiled, data driven targets.

Recognising the above, with support from members, management began a process in early 2021 of developing a new smart performance monitoring system. As all incidents are initially logged via the IRS, the Service worked with an external software developer to develop a tool using Power BI to firstly draw data directly from the IRS

or from within other sources held within the Authority's central data warehouse. This removed the requirement for manual record keeping in the monitoring process and meant that performance reporting is typically free from reconciliation issues.

Furthermore, the use of Power BI enables officers to develop a new dashboard which is capable of visualising performance against individual metrics via development of a new dashboard tool. This also allows officers to drill down into individual data populations, and perform visualisations to more meaningfully understand activity patterns. For example, the current tool enables staff to plot incidents based on location and identify "hot spots" for particular activity which supports more informed decision making on resource allocation.

Also, a specific performance and risk group has been established, which asks service delivery leads to attend meetings and provide context behind the data, before it is summarised into the quarterly performance reports for presentation to the SAP Committee.

Use of SMART (Specific, Measurable, Achievable, Relevant and Time-bound) metrics is key to performance monitoring in any organisation. It is clear that the move to a more data driven approach to goal setting during the latter part of the 20/21 financial year is leading to an improvement in achieving these criteria; baselines and tolerances are set using a 6 year average of activity, with the data analytic capability of Power BI enabling management to apply time profiled and area specific elements to performance targets to make them more compliant with SMART principles.

For example, Shropshire & Wrekin currently work off a 15 minute response time standard as opposed to a 10 minute

Improving economy, efficiency and effectiveness (continued)

which tends to be used in the sector. This variance recognised the status of Shropshire as a large, rural county with comparatively undeveloped transport links and, as such, 15 minutes is a more realistic target. We note from internal benchmarking exercises and reviews of publicly available performance reports in the sector that other comparator organisations struggle to achieve the ten minute standard, with the Services alliance partner, Herefordshire & Worcestershire, possibly looking to amend their metric to align with Shropshire.

Overall, we believe that there is good evidence that the Authority is heading in the right direction in terms of development of its performance monitoring capabilities, with a data led approach leading to development of smarter metrics.

We also note that, as part of the redesign, the Authority's eight performance metrics were updated to reflect up to date information (for example, the response standard previously was to get three staff on site within 15 minutes 89% of the time – the new data analytics capacity means that this target is able to be split by Urban, Town & Fringe and Rural areas, again providing more relevance to the metric), a ninth metric has also been added looking at staffing issues, diversity and inclusion and Firefighter competence. Due to the nature of this information it currently sits outside the analysis tool, however we believe inclusion of a staff element to performance monitoring is an important step forward and brings the Service in line with peer organisations.

As an improvement point, management should continue its focus on data analytics, working to bring data for all metrics into the central data warehouse to ensure more efficient reporting and to continuing to raise the profile of the data driven approach internally. This will ensure the organisation continues to benefit from the insights provided by this kind of approach.

Performance against CPIs

As reported in the Annual Report and final performance report to members, the Service achieved five of its eight performance metrics. The areas where targets were not met were numbers of accidental and dwelling fires (where numbers *exceeded* the target) and the response standard (where achievement was 86% against a target 89%). Within our review of the Authority's "Take Stock, Catch Up and Forge Ahead" process we consider the effects of Covid 19 on the Service's prevention work, which may impact on the first two items.

With regards to the third, using its data driven approach the Service has reprofiled the standard as follows:

- Urban – first fire engine in 10 minutes
- Town and fringe – first fire engine in 15 minutes
- Rural – first fire engine in 20 minutes

Whilst it is important that achievement should not drive the setting of metrics, we believe that the above profiling is more in line with the expectations of service users across the area.

Performance monitoring in the first half of the 21/22 year shows an overall positive direction of travel in this area.

Whilst the redesign of the CPIs means it is difficult to do a direct comparison on areas such as accidental and dwelling fires, performance monitoring against the new CPI 2 (Accidental Dwelling Fires) showing that such incidents in the first half of 21/22 were significantly below expectations, possibly as a reflection of the reopening of educational establishments and offices during that time meaning less people were at home during the day.

Availability of Firefighters

As a Service which serves a largely rural, sparsely populated area and the overwhelming majority of the Service's 23 sites being on-call only, availability of on call staff is a key concern, with sites such as Prees (in a rural area to the North of Shrewsbury) being an example of a site where an older average population in the area can lead to lower numbers of available staff.

Whilst this is a key concern for the Service, management remain committed to improving the efficiency and effectiveness of the on call service, with, officers having

also worked with on call staff to reduce barriers to carrying out their duties, such as streamlining processes for clocking in and out of stations

The Service also keeps its staff grouping arrangements under close review, to ensure that support is available from the wider support team in the event that availability is low at an individual site. Despite the challenges associated with the geographical nature of its responsible area and issues relating to the impact of having to "bubble" teams in response to the pandemic, the Service has managed its resources well in this area, and in fact is the strongest performed at a national level, achieving an overall performance of 97.98% against this metric in 20/21, an improvement against the prior period.

Take Stock, Catch Up and Forge Ahead

The switch to remote ways of working and other impacts of lockdown restrictions inevitably meant that some elements of the Service's work presented ethical and logistical questions around how to best proceed during the lockdown. Furthermore, remote working practices changed the nature of other tasks. Reviews or reconciliations which would typically have been signed off or reviewed in person need to shift to a digital solution, for example. In other instances, continuation of programs such as the Service's "Safe and Well" visits (whereby staff work with partner organisations with Adult Social Care and

Improving economy, efficiency and effectiveness (continued)

other safeguarding responsibilities to identify vulnerable individuals in the community and carry out visits to determine that their home is as protected from fire risk as possible. This is also an important opportunity for data sharing between partner organisations; observations which Service staff are able to make during the course of these visits may also provide useful information for other service providers.

In some circumstances, these changes led to innovations (we have discussed the various improvements to the Service's data analytics capabilities arising, in part, from the different ways of working necessitated by pandemic conditions). Business were able to move to assisting Service staff to provide remote audits, reducing the level of face to face interaction required. In others, these factors led to difficult decisions around safety; whilst Fire sector regulatory guidance was to continue "Safe and Well" visits, at a local level Service staff felt that during the early months of the pandemic, with widespread vaccine availability still some way off and significant concerns around transmissibility of the virus and the related effect on staff availability and service delivery as well as the safety of community members, the Service took the decision to suspend this program during 2020/21.

During early 2021, management took the decision to develop a three stage process to understand the changes to the organisation as follows:

- Take Stock; review processes at a service line level, understand any changes or issues;

- Catch Up: identify backlogs or controls which had been missed and develop plans to rectify the situation;

- Forge Ahead; look to identify improvements and innovations arising from the change in circumstances and learnings from the new analysis.

The aim here is to reduce duplication by identifying where various service lines may have been looking at a particular workstream and give greater visibility and oversight of the overall picture. Reporting is now taken to the Senior Management Team on a periodic basis. Management have developed a dashboard style report which outlines progress against the plan and identifies items which are not yet started, overdue or behind schedule.

From our review of the earliest available data, as at August 2021, we note that Service staff reported on 194 actions from across 14 individual areas of focus, ranked on a RAG rating system on impact and priority. Of these, 70 were rated as high impact and high priority, with these key actions being spread across areas such as ICT, Prevention & Protection, response to internal Audit recommendations amongst others. Reporting showed that 40 of these had been completed during the period to August 31st, with 13 currently ranked as behind schedule.

In terms of direction of travel, the December 2021 report identified a further 46 complete items, with 8 rated as behind schedule of which 3 were rated as high impact and high priority. There was an overall 102 actions outstanding as at the end of December, a significant reduction over the two reports reviewed.

We believe that this process is an extremely positive example of the actions being taken by management to understand and address the impact of pandemic working conditions on the Service and is indicative of a approach on the part of management.

From our review of outstanding items across the two reports, we note that the findings appear to align with other independent reviews, with key recommendations tending to concentrate in areas such as resolving Internal Audit recommendations (in line with the HOIA opinion), ICT (in line with findings from both external and internal audit processes) and Protection & Prevention work (in line with the HMICFRS), as well as operation specific items around implementations of recommendations from the findings of the Grenfell inquest and other similar areas, suggesting that management now have a solid comprehensive overview of the situation and a plan to resolve issues identified.

Of particular interest we believe, in line with the Regulator, are the points raised around data sharing with partner organisations. From discussions with Service staff, we are aware that remote working pressures on all sides caused something of a cessation of these processes during lockdown.

However, with the significant backlog of visits and the need for Service staff to be acting on and providing the most up to date information from a safeguarding and prevention perspective we believe that redevelopment of these links is a key matter going forward.

We therefore recommend that Service staff continue to work proactively to strengthen links with partner organisations and ensure that data sharing arrangements are as efficient and wide reaching as possible. Furthermore, we also recommend that management consider developing the reporting on this program to better reflect progress against the plan, provide further analysis by impact and priority and tighten controls around reconciliation of the reports to underlying data to ensure that all relevant information is captured.

Procurement and working with partner organisations

We touch in more detail on how Service Procurement staff managed challenges arising from the pandemic within the Covid 19 section of the report. From discussions with management, we understand that no significant changes were made to existing Business Orders in respect of procurement and standard processes around approval of orders, tendering and other procurement processes continues operating during the year.

Improving economy, efficiency and effectiveness (continued)

Our understanding is that management adopt a fluid, pragmatic approach to procurement, using national frameworks where possible to achieve best value, or alternatively working with partner organisations such as West Midlands Fire (who provide some specialist services around data, for example), Local Authorities (for General Ledger, payroll, internal audit and pensions services) and their alliance partners in Herefordshire and Worcestershire where no such frameworks are in place.

Procurement of Service specific vehicles is an example of where management have worked innovatively with suppliers in order to procure equipment which best suits their needs, with bespoke Fire Engines being procured by the Service which provide larger capacity for both personnel and water in recognition of the geographical challenges presented by Shropshire as a larger, predominantly rural county with the possibility of tasks taking place in remote locations, far from the market towns where The majority of Service staff are based.

In terms of procurement, the key risks faced by the Service moving forward are the fundamental supply chain changes brought about by the pandemic and Brexit, amongst other factors. The Service has historically worked on the basis that procurement should only be undertaken where there is a genuine need; this is consistent with our findings from our external audit work, where we noted a detailed review process around asset lives as management worked to ensure best value by keeping a detailed evaluation of the status of usable assets.

However, supply chain issues arising are necessitating a move towards procuring certain items as they become available (obvious examples being masks as referred to elsewhere, although items such as fire retardant foam are also becoming more of a challenge to obtain). Towards the end of the 20/21 financial year this led to a slight increase in inventory levels, which may continue going forward. We are satisfied that there is a genuine requirement for this decision and financial management at the Service is robust. A paper had been prepared by Procurement staff with a view to briefing Senior leadership and Those Charged With Governance on this.

In relation to partner organisations, using 1316 and similar agreements, the Service works proactively with its partner organisations, with a reciprocal arrangement with Herefordshire and Worcestershire in place to ensure delivery of services in the more remote areas either side of the county's Southern borders. The Service has also brought in arial support from colleagues in the West Midlands and provided support to the response to flooding in the North of England as part of a national assets scheme.

From our review of the Service's arrangements, we are satisfied that management take a genuinely proactive approach to ensuring best practice in delivery of improving economy, efficiency and effectiveness in its procedures for monitoring and reporting on performance, procurement practices and working with partner entities.

We believe that improving data sharing with partners and working proactively to bring prevention visits back up to speed is a key area for development moving forward and there are some improvement recommendations to enhance the Service's reporting on progress against areas of focus for improvement. Further detail on these is provided in the recommendations section overleaf.

Improvement recommendations

4	Recommendation	Continue to work proactively with partner organisations to bring data sharing up to date and reduce the backlog in prevention visits to vulnerable individuals or households.
	Why/impact	Working with the latest available data is paramount to the Service's risk assessment processes and prevention work is key to increasing safety in the community and reducing pressures on service delivery.
	Auditor judgement	This is a crucial area for risk reduction, efficiency in service delivery and reduction of future pressures, as well as having a complimentary impact on delivery of other social care services by partner organisations.
	Summary findings	See page 16
	Management Comments	Creating new or updating existing data sharing agreements has not been a priority for our many partners, especially social care. Partners emerging from the pandemic have been engaged with more pressing internal challenges such as OFSTED and winter health capacity. Despite this the Service has started to receive Shropshire Council strengthening families appointments following discussions with the Director of Social Care and Guy Williams. The backlog will be reduced through additional safe and well carried out by wholetime staff who are surplus to crewing requirements. The Prevention Team are also in the process of starting a team of Safe and Well Associate Trainers who amongst other tasks will carry out safe and well visits. A business case for a dedicated CFRMIS administrator to support the existing CFRMIS Systems Officer role will provide additional planning and allocation of work.

The range of recommendations that external auditors can make is explained in Appendix C.

Improvement recommendations

5	Recommendation	Management should continue its focus on the data analytics in relation to performance monitoring and management, working to bring data for all metrics into a central location.
	Why/impact	The development of data analytic tools has provided enhanced insights and understanding of the Service's performance, enabling improved decision making around resource allocation. Continued development of this approach will allow for further insights and improvements of this nature.
	Auditor judgement	As above.
	Summary findings	See page 15
	Management comment	Work continues to migrate data to the warehouse and also to create application programming interfaces (APIs) for systems that are not already linked to the warehouse. An example of this progress can be seen with the integration of Learning Environment Online (LEO) data into the warehouse. The advantage of this approach is that performance dashboards can be overlaid to enable scrutiny of performance and assurance.

The range of recommendations that external auditors can make is explained in Appendix C.

Improvement recommendations

6 **Recommendation**   In relation to reporting on its "Take Stock, Catch Up and Forge Ahead" program, management should consider the following:

- Expand reporting to take into account direction of travel;
- Include a further analysis by impact/priority into the summary level dashboard analysis (with the possibility introduction of risk or impact scoring) and review the number of high impact/high priority items to determine whether any may be downgraded;
- Enhance processes and controls around amendments to the underlying records and reconciliations to the dashboard level summary;

Why/impact   As noted in the main body of the text, the program is a hugely positive step towards understanding and responding to both shorter and longer term issues and changes to service delivery brought about by the pandemic. We believe the above enhancements will improve the level of understanding and quality of information provided.

Auditor judgement   During our review of the underlying data, we noted a small number of issues with reconciling the analysis by status and time with the underlying schedule, which appeared to be caused by some inconsistencies in how the completion and status columns were completed. The risk here is that actions may be overlooked or otherwise lost. We believe management could implement controls such as locking certain cells, requiring maintenance of the record by a single individual only or enhancing training and procedure notes around completion.
Furthermore, we noted a high level of high impact and high priority actions (around 70 in 194 in the August report, for example) although this didn't appear to be reflected in the dashboard analysis and there appeared to be a wide range of types of actions given this criteria. A further summary level of analysis by overall priority would enhance users' understanding of the report – furthermore, adopting a clearer or more narrow definition of high impact, high priority may also allow management to narrow in on key areas of focus and prevent staff from becoming overstretched in monitoring and resolving delivery of actions. Introducing regular monitoring of direction of travel through maintenance of a master copy will also enhance users' understanding of the reporting by identifying where processes are slowing down or delivering well.

Summary findings   See above and on page 16.

Management comment   The 'Catch Up Forge Ahead' performance monitoring exercise will be coming to a close shortly, with the transfer of outstanding actions to departmental plans and within the usual strategic planning cycle. However, the recommendations made will improve reporting and accountability, as well as enabling SMT oversight, and will be incorporated into similar pieces of work in the future.

The range of recommendations that external auditors can make is explained in Appendix C.

COVID-19 arrangements

Since March 2020 COVID-19 has had a significant impact on the population as a whole and how services are delivered.

We have considered how the Service's arrangements have adapted to respond to the new risks they are facing.

Given the typically high level of contact between Fire Service staff and the public, both through reactive responses to incidents as well as the Service's proactive prevention work, adapting ways of working for pandemic conditions posed a significant challenge to the Service, with lockdown or local level restrictions in place for almost the entirety of the 2020/21 financial period.

The key issues for the service were:

- Business continuity; the pandemic raised the possibility of widespread staff absence and a related impact on ability to meet response targets, continue prevention work and maintain required administrative and governance functions;

- Financial sustainability; particularly at the beginning of the pandemic it was unclear what the financial impact would be and what, if any, additional support would be made available by central government;

- Procurement; the pandemic led to chaos in global supply chains. Of particular concern to the Fire Service was availability of protective equipment such as masks.

In August 2020, the HMICFRS was commissioned to undertake a review of the arrangements put in place by Fire Services across the country to respond to the pandemic.

In summary, the regulator concluded that;

- "the service continued to respond to emergencies and carry out prevention activities"

- "the service's resources were well managed. Its financial position was largely unaffected and it did not have to use its reserves"

- However, "it didn't provide the range of protection measures expected during the early stages of the pandemic … contrary to guidance from the NFCC"

This broadly matches our own assessment of the Service's response to the crisis. Financial management and governance functions adapted well to the crisis and continued to operate smoothly. The Service adapted its procurement practises to manage changing patterns of demand for resources and developed innovative ways to risk assess service delivery.

We recognise, in line with the regulatory view, that the Service took the decision to cease its program of "Safe and Well" visits, leading to a backlog of work in 21/22. We also note a higher than usual level of errors in production of the Authority's financial statements.

We provide further context and detail on these points within this section, and make recommendations accordingly. However, we also draw reader's attention to key examples of good practice in managing the unprecedented crisis.

Improving economy, efficiency and effectiveness

As a comparatively large, sparsely populated geographical area, Shropshire prevents a number of unique challenges in regards to delivery of Fire Services. The Service operates from 23 stations across the county, with the majority based in rural locations outside of the main population centres in Shrewsbury and Telford, with the South of the county in particular containing a number of remote locations with poor transport links.

As referred to earlier in the report, the Service adapts to this with numerous innovations in relation to service delivery and presented the same adaptive approach to the Covid 19 crisis. Working with a third party software provider, the Service was able to develop a Station Degradation Analysis. Using 6 years of past incident data and working on the assumption that up to 80% of staff may present as absent during the pandemic, the program allowed them to proactively identify where to concentrate staff in the event of a worst case scenario, determining that placing staff at Wellington station in the event of an absolute worst case would still enable the Service to meet response targets within 29 minutes.

A secondary model working on a grid location basis was also developed, working on the basis of analysing potential high demand locations. In conjunction with this, the Service also created a "station in a van",

COVID-19 arrangements (continued)

enabling the Service to effectively create a mobile on call station in the event of significant staffing issues.

In terms of procurement, the Service did not make a short term, reactive change to procurement processes in response to the crisis, preferring to continue to put faith in the established framework. However, from our review of the arrangements in place we are satisfied that this was an appropriate response.

P3 facemasks were an example of an item which is typically used by the Service which became a problem during the crisis as demand for facemasks of all kinds surged. A lack of these masks could lead to a fundamental operational change in the way the Service fights fires, with a greater focus given to breathing apparatus, as well as an impact on infection control measures The Service experienced issues obtaining the masks and was unable to continue to use its usual supplier.

Work to obtain these products for Fire Services was underway nationally. However, the Service also worked proactively with its professional network at a local level, ultimately identifying another supplier who provided procurement support and ultimately enabled the Service to procure the required equipment.

As referred to earlier in the report and in the HMICFRS findings, the Service took the decision to suspend its program of "Safe and Well" and other prevention visits during the 20/21 period in response to issues around infection control and lockdown conditions.

This has led to a backlog of some 3,000 visits. As noted within the Service's "Take Stock, Catch Up and Forge Ahead" process, there were also issues around data sharing with partner organisations, as priorities on all sides were altered during the pandemic and entities adapted to the challenges of remote and hybrid working approaches.

Whilst the Service was able to adapt its processes to allow, for example, businesses to assist with remote audits of their premises, this was more challenging in regards to the "Safe and Well" program – we make a recommendation in this respect within the "Improving Economy, Efficiency and Effectiveness" section.

Financial Sustainability

As noted within the main "Financial Sustainability" section and in the HMICFRS report, the pandemic did not have a major effect on the Service's finances. This is reflected by the overall low level of additional funding provided by central government (£446k across all tranches of funding).

In contrast to local councils. The Service was not required to administer a complex series of Covid support grants on a passthrough basis and, whilst there was some initial uncertainty at the beginning of the pandemic, the Service did not experience higher levels of activity or overall significant staff absence in the early part of the pandemic which therefore meant that budgetary pressures did not materialise to the extent seen in other sectors and the Service continued to manage financial resources well, with no evidence of failure to

forecast or budget appropriately and no impact on the body's reserves as a result of the pandemic.

At an operational level, in line with other comparator organisations, the pandemic and in particular remote working arrangements presented some issues for management, draft financial statements and working papers were delivered to external auditors in line with the agreed timetable and finance staff continued to work proactively with auditors, ensuring that request and queries were responded to in a timely fashion and an overall unmodified opinion was provided on the financial statements.

In common with other Fire and Rescue Services, Shropshire & Wrekin is governed by the local Fire & Rescue Authority. In line with government guidance and other sector bodies, face to face meetings were cancelled early on in the pandemic. Legislative changes allowed for key functions of local government to be performed remotely via the use of video conferencing and other related technology.

Governance

HIMCFRS note that "the .. Authority maintained effective ways of working with the service during the pandemic" and "continued to give the service proportionate oversight and scrutiny" by " regularly communicating with the chief fire officer and receiving the service's written briefings".

This is consistent with our own experience of working with the Authority during this time; the full program of meetings was held and

approval of financial statements, budget setting and other related functions carried on as normal. This was supported by the continuation of the Internal Audit program during the pandemic as well as the Authority and Service's IT arrangements being sufficiently robust to support remote working

The Corporate Risk Register was also appropriately updated to recognise, monitor and report on risks and risk management activity in relation to the pandemic

We have made a recommendation, in line with the regulator, around continuing to redevelop data sharing relationships and work through the backlog of protection and prevention work built up during the pandemic, we recognise that the Service was faced with an unprecedented crisis with a great deal of uncertainty around the likely impact on infection control of a decision to continue with the program.

We also note a number of examples of innovative and agile responses to the crisis to support the safety of members of the public, the wellbeing of staff and the day to day running of the Service and Authority, both at the operational and strategic levels. The Service must now work to identify the best new ways of working and incorporate these into planning going forward.

Overall, our assessment is therefore that there were no significant weaknesses in relation to the Authority's arrangements to respond to the Covid 19 pandemic.

Opinion on the financial statements

Audit opinion on the financial statements

We gave an unqualified opinion on the financial statements on 13 October 2021.

Other opinion/key findings

Our opinion was not modified in respect of other information.

We did not report any matters by exception.

Audit Findings Report

More detailed findings can be found in our AFR, which was published and reported to the Authority's Audit Committee on 24 September 2021.

Whole of Government Accounts

To support the audit of the Whole of Government Accounts (WGA), we are required to review and report on the WGA return prepared by the Service. This work includes performing specified procedures under group audit instructions issued by the National Audit Office.

Guidance on completion of this work is yet to be issued by HM Treasury. We therefore continue to be unable to certify the completion of the audit for 2020/21. .

Preparation of the accounts

The Service provided draft accounts in line with the national deadline and provided a good set of working papers to support it.

Issues arising from the accounts:

The key issues were:

- A material issue arose in relation to property data supplied by a third party. Timely and detailed review of such information going forward will be key to production of accurate financial statements.

Grant Thornton provides an independent opinion on whether the accounts are:

- True and fair
- Prepared in accordance with relevant accounting standards
- Prepared in accordance with relevant UK legislation.

Appendices

Appendix A - Responsibilities of the Fire and Rescue Service

Role of the accountable officer:

- Preparation of the statement of accounts
- Assessing the Service's ability to continue to operate as a going concern

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Service's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Service will no longer be provided.

The Service is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Appendix B - Risks of significant weaknesses - our procedures and findings

As part of our planning and assessment work, we considered whether there were any risks of significant weakness in the Service's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. As reported in our Audit Plan, we did not identify any risks of significant weaknesses in any of the core areas as part of our Initial Risk Assessment. We continued to update our risk assessment throughout the audit and provide a summary of work undertaken below (please note; procedures information is summarised and intended to outlined key procedures as opposed to an exhaustive list)

Audit Area	Key procedures undertaken	Findings	Outcome
Financial Sustainability	Review of medium term financial planning and related budget documents; Review of 20/21 financial outturn; Interviews undertaken with key personnel such as Section 151 officer, Joanne Coadey.	No key issues to report. Authority appears to be in a robust financial position with strong processes in place to plan and forecast.	Appropriate arrangements not in place, no recommendations raised.
Governance	Documents review in relation to Authority committee structure; Minute and Internal Audit reviews: Interviews with key stakeholders such as Chief Fire Officer (Rod Hammerton), Section 151 officer (Joanne Coadey) and Head of Internal Audit (Ceri Pilawski)	No key issues to report. Authority has robust controls in place with regards to governance. Recommendations identified were at improvement (best practice) level as opposed to fundamental issues.	Appropriate arrangements in place, three improvement recommendations raised.
Improving economy, efficiency and effectiveness	Interview with key stakeholders such as Deputy Chief Fire Officer (Simon Hardiman), Head of Resources (Andrew Kelcey) and Area Manager (Janette Morris)	Overall we are satisfied that appropriate arrangements are in place; one key recommendation raised in relation to data sharing and continuation of prevention visits.	Appropriate arrangements in place, three improvement recommendations raised
COVID-19	Interviews with key stakeholders (as outlined above); Review of regulatory reports (such as the HMICFRS review); Consideration of observations arising from external audit work.	No key issues to report. Strong arrangements were put in place to respond to the crisis.	Appropriate arrangements in place, no recommendations raised.

Appendix C - An explanatory note on recommendations

A range of different recommendations can be raised by the Service's auditors as follows:

Type of recommendation	Background	Raised within this report	Page reference
Statutory	Written recommendations to the Service under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the Service to discuss and respond publicly to the report.	No	n/a
Key	The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Service. We have defined these recommendations as 'key recommendations'.	Yes	n/a
Improvement	These recommendations, if implemented should improve the arrangements in place at the Service, but are not a result of identifying significant weaknesses in the Service's arrangements.	Yes	11-13, 18-20

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