

# Auditor's Report on the Best Value Performance Plan 2007/08

## Report of the Chief Fire Officer

For further information about this report please contact Alan Taylor, Chief Fire Officer, on 01743 260201 or Steve Worrall, Assistant Chief Fire Officer, on 01743 260204.

### 1 Purpose of Report

To draw Members' attention to the Auditor's Report on the Fire Authority's Best Value Performance Plan 2007/08.

### 2 Recommendations

The Fire Authority is requested to note the Auditor's Report (as appended)

### 3 Background

Under the Local Government Act 1999 (the Act), the Fire Authority has previously been required to prepare and publish an annual Best Value Performance Plan (BVPP), summarising the Fire Authority's assessments of its performance and position in relation to its statutory duty to secure continuous improvement.

Section 7 of the Act requires that the Audit Commission undertake an audit of the Fire Authority's 2007/08 BVPP and report any matters that do not comply with the Act, and where appropriate, make any necessary recommendations.

### 4 Auditor's Findings

The auditor's findings are appended. There are no matters arising that require action by the Fire Authority.

### 5 Financial Implications

There are no financial implications associated with this report.



## 6 Legal Comment

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

## 7 Equality Impact Assessment

An Initial Equality Impact Assessment has been completed and is attached to this report.

## 8 Appendix

Auditor's Report on the Fire Authority's Best Value Performance Plan

## 9 Background Papers

Shropshire and Wrekin Fire Authority, Best Value Performance Plan 2007/08

Implications of all of the following have been considered and, where they are significant (i.e. marked with an asterisk), the implications are detailed within the report itself.

Balanced Score Card		Integrated Risk Management Planning	
Business Continuity Planning		Legal	*
Capacity		Member Involvement	*
Civil Contingencies Act		National Framework	
Comprehensive Performance Assessment		Operational Assurance	
Efficiency Savings		Retained	
Environmental		Risk and Insurance	
Financial		Staff	
Fire Control/Fire Link		Strategic Planning	*
Information Communications and Technology		West Midlands Regional Management Board	
Freedom of Information / Data Protection / Environmental Information		Equality Impact Assessment	*





**Shropshire Fire & Rescue Service EQIA number**  
**Initial Equality Impact Assessment Form**

Directorate	Performance Improvement	Department/ Section	HQ
Name of officer	Steve Worrall	Job title	ACFO
Name of Policy/Service to be assessed	Auditor's Best Value Performance Plan Report	Date of assessment	29 <sup>th</sup> January 2008
New or existing policy	E		

1. Briefly describe the aims, objectives and purpose of the policy/service	The paper reports the Auditor's Best Value Performance Plan Report		
2. Are there any associated objectives of the policy/service?	The paper supports the planning process which sits behind the achievement of all strategic aims and corporate objectives.		
3. Who is intended to benefit from the policy/service and in what way?	Members and Officers		
4. What outcomes are wanted from this policy/service?	Information only		
5. Who are the main stakeholders in relation to the policy/service?	Fire Authority and the Fire and Rescue Service		
6. Who implements the policy/service and who is responsible for this?	Chief Fire Officer and Director of Performance Improvement		
7. Are there any concerns that this policy/service could have a differential impact on the following groups and what existing evidence do you have for this? Yes or No, please detail in boxes below.			
8. Age	Y	N	
9. Disability	Y	N	



10. Gender	Y	N	
11. Race	Y	N	
12. Religion or belief	Y	N	
13. Sexual orientation	Y	N	
14. Dependant/caring responsibilities	Y	N	
15. Could the differential impact identified in 7-14 amount to there being the potential for adverse impact in this policy/service?	Y	N	Please detail
16. Can this adverse impact be justified on the grounds of promoting equality of opportunity for one group or another reason?	Y	N	Please explain for each, equality heading on a separate piece of paper.
17. Have you consulted those who are likely to be affected by the policy/service?	Y	N	List those groups/individuals that have been consulted.
18. Should the policy proceed to a full impact assessment?	Y	N	Please detail
19. Date by which full impact assessment to be completed			
20. Reason for non completion			

I am satisfied that this policy has been successfully impact assessed.

I understand the Impact Assessment of this policy is a statutory obligation and that, as owners of this policy, we take responsibility for the completion and quality of this process.

Signed: (Assessing person)	S G Worrall	Date:	29 Jan 2008
Signed: (Line Manager)		Date:	
Please note that this impact assessment will be scrutinised by the E&D Officer			



Audit Summary Report

December 2007



**Appendix** to report on  
Auditor's Report on the  
Best Value Performance Plan 2007/08  
Shropshire and Wrekin Fire Authority  
13 February 2008

# Auditor's Report on the Best Value Performance Plan

**Shropshire and Wrekin Fire Authority**

**Audit 2007-2008**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports**

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to members/non-executive directors or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member/director or officer in their individual capacity; or
- any third party.

### **Copies of this report**

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## Authority's responsibilities

- 1 The Fire Authority 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 regularly review the adequacy and effectiveness of these arrangements. Under the Local Government Act 1999 (the Act), the Fire Authority is required to prepare and publish a Best value Performance Plan (BVPP) summarising the Fire Authority's assessments of its performance and position in relation to its statutory duty to make arrangements to secure continuous improvement to the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 2 The Fire Authority is responsible for the preparation of the plan and for the information and assessments set out within it. The Fire Authority is also responsible for establishing appropriate corporate performance management and financial management arrangements from which information and assessments in its plan are derived. The form and content of the BVPP are prescribed in section 6 of the Act and statutory guidance issued by the Government.

## Auditor's responsibilities

- 3 I am required by Section 7 of the Local Government Act 1999 and the Audit Commission's statutory Code of Audit Practice to carry out an audit of the Fire Authority's BVPP, certify that I have done so, and report:
  - any matters that prevent me from concluding that the plan has been prepared and published in accordance with statutory requirements set out in section 6 of the Local Government Act 1999 and statutory guidance; and
  - where appropriate, making any recommendations under section 7 of the Local Government Act 1999.

## Report

- 4 I certify that we have audited the Fire Authority's BVPP in accordance with section 7 of the Local Government Act 1999 and the Audit Commission's statutory Code of Audit Practice.



- 5 In preparing my report, I am not required to form a view on the completeness or accuracy of the information or the realism and achievability of the assessments published by the Fire Authority. My work, therefore, comprised a review and assessment of the plan and, where appropriate, examination on a test basis of relevant evidence, sufficient to satisfy me that the plan includes those matters prescribed in legislation and statutory guidance and that the arrangements for publishing the plan complied with the requirements of the legislation and statutory guidance.
- 6 I have identified one matter to report to the Fire Authority. The BVPP makes no reference to the Fire Authority adopting the Code of Practice in their approach to workforce matters and contracting. The Fire Authority should include this reference as required by the ODPM circular 05/2006.
- 7 I have no recommendations to make on procedures in relation to the plan.

Tony Corcoran  
December 2007

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