

Auditor's Annual Report

Leicester, Leicestershire and Rutland
Combined Fire Authority– year ended 31
March 2022

March 2023



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Section 01: **Introduction**

1. Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Leicester, Leicestershire and Rutland Combined Fire Authority ('the Authority') for the year ended 31 March 2022. Although this report is addressed to the Authority, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 30 November 2022. Our opinion on the financial statements was unqualified.



Whole of Government Accounts (WGA)

We have not yet received group instructions from the National Audit Office in respect of our work on the Authority's WGA submission. We are unable to commence our work in this area until such instructions have been received.



Value for Money arrangements

In our audit report issued we reported that we had not completed our work on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Authority's arrangements.



Wider reporting responsibilities

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts. No such correspondence from electors has been received.

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Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Authority and whether they give a true and fair view of the Authority's financial position as at 31 March 2022 and of its financial performance for the year then ended. Our audit report, issued on 30 November 2022 gave an unqualified opinion on the financial statements for the year ended 31 March 2022.

Qualitative aspects of the Authority's accounting practices

We reviewed the Authority's accounting policies and disclosures and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority's circumstances.

Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

Our detailed findings and recommendations were included in the Audit Completion Report, confirming there

were no 'high' priority recommendations with potential for financial loss, damage to reputation or loss of information that may have implications for the achievement of business strategic objectives for immediate implementation.

Management co-operation during the audit

We had positive co-operation from management during the audit and in particular want to thank the Finance Manager and Deputy Treasurer for their support throughout.

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Section 03:

Commentary on VFM arrangements

3. Commentary on VFM arrangements

Overall summary



3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** – How the Authority plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Authority ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are

further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgements we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**

We make these recommendations for improvement where we have identified a significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.

- **Other recommendations**

We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

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


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3. VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	2020/21 Actual significant weaknesses identified?	2021/22 Commentary page reference	2021/22 Identified risks of significant weakness?	2021/22 Actual significant weaknesses identified?	2021/22 Other recommendations made?
 Financial sustainability	No	12	No	No matters arising in 2021/22	No
 Governance	No	15	No	No matters arising in 2021/22	No
 Improving economy, efficiency and effectiveness	No	18	No	No matters arising in 2021/22	No

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3. VFM arrangements – Overall summary

Context of the Auditor’s Annual Report

Our Auditor’s Annual Report summarises the work we have undertaken as the auditor for Leicester, Leicestershire and Rutland Combined Authority for the year ended **31 March 2022**, where at the time of reporting in February 2023, we recognise that the social, political and economic environment has changed and local government and related bodies are facing significant challenges including:

- **Cost of Living:** With most people experiencing financial pressure, spending habits are changing. High energy costs and increasing food prices have impacted on levels of disposable income. With wage (and potentially benefit) increases failing to keep pace with inflation, more people will be facing hardship.
- **Added budget pressures:** With inflation soaring, the cost of goods, services and resources are becoming more expensive. Local authorities and related bodies are not immune to the increasing cost of energy supply, although the government announcements on energy caps help, many local authorities and related bodies are still facing higher costs. Local authorities and related bodies typically budget for modest pay increases year on year, but expectations and demands on pay increases have changed and consideration on how they are to be funded is required.
- **Cost of Borrowing:** The Bank of England base rate has risen to 4% on 1 February 2023 meaning that the cost of borrowing for capital projects has increased significantly.
- **Contractors and Suppliers:** The cost-of-living crisis has resulted in business failures. Although some government support for businesses has continued, there are uncertainties about future support and some businesses will continue to struggle, with a greater risk of supplier failure. Supply failures anywhere in the supply chain will have a knock-on effect.
- **Service Delivery:** Likely budget reductions and savings plans are going to impact the ability of local authority and related bodies to maintain levels of service delivery.

We maintain a watching brief over the key issues facing Leicester, Leicestershire and Rutland Combined Fire Authority and, should we identify a risk of significant weakness in arrangements, we will follow the process as described in section 3 to promptly raise these with management and issue any reports to the Authority as part

of our audit for the year ending 31 March 2023.

3. VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Significant weakness in 2020/21	None
Significant weaknesses identified in 2021/22	None

Position brought forward from 2020/21

As set out in the table above, there are no indications of a significant weakness in the Authority’s arrangements for financial sustainability brought forward from 2020/21.

Overall responsibilities for financial governance

We have reviewed the Authority’s overall governance framework, including Authority and committee reports, the Annual Governance Statement, and Statement of Accounts for 2021/22. These confirm the Authority undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Authority’s service users.

The Authority’s financial planning and monitoring arrangements

Through our review of Authority and committee reports, meetings with management and relevant work performed on the financial statements, we are satisfied that the Authority’s arrangements for budget monitoring remain appropriate, including quarterly reporting to Members and well established arrangements for year-end financial reporting.

We reviewed the Revenue and Capital Outturn Position for 2021/22, and the report set out the Authority’s year end outturn position for the revenue and capital budgets for the 2021/22 financial year. The Authority set a capital programme for 2021/22 of £5.875m of which £2.266m was spent and the remaining £3.6m was taken as slippage to 2022/23. At year end total reserves for the Authority sat at £22.153m with the general reserve

increasing to £2.987m. The Authority set and achieved a balanced revenue budget for the year with actual outturn being a £321k underspend. The underspend was moved to the Estates Strategy Reserve to provide additional resources towards the learning and development facility.

Financial Statement performance 2021/22

We have carried out a high level analysis of the audited financial statements, including the Comprehensive Income and Expenditure Statement, the Balance Sheet and Movement in Reserves Statement. The Authority’s balance sheet position does not highlight any concerns. The Authority’s usable reserves have increased slightly from £21.829m to £22.153m in 2021/22, with:

- General Fund Reserves of £2.987m, up from £2.587m in the prior year
- Earmarked Reserves of £19.166m, down from £19.242m in the prior year

The Authority’s reserves position does not indicate a risk of significant weakness in VFM arrangements for financial sustainability and provides some mitigation against future financial challenges, and will assist in addressing future volatility and support savings and efficiencies plans. The Authority will need to continue to ensure that any use of reserves to smooth the financial position over the next few years is properly planned and the use of reserves cannot be relied on to provide a long term solution to funding gaps.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Arrangements for the identification, management and monitoring of funding gaps and savings

The Authority have a Treasury and Capital Strategy that is updated on a regular basis and sets out how the Authority manages risks and benefits associated with cash-flow, treasury management and borrowing. The strategy sets out how the Authority can fund a multi-year capital programme in a financially sustainable way using a series of prudential indicators to monitor the position. These plans and strategies are considered and approved by the Authority alongside the Medium Term Financial Outlook (MTFO) and budget decisions each year.

Other operational planning and its impact on the MTFO is also considered, together with the impact of working with other public bodies. Risk management is also considered in terms of financial plans and risk-registers are regularly updated and reported to the Corporate Governance Committee throughout the year.

The Authority consider the updated financial position at various stages throughout the year and this allows for Member scrutiny and challenge. The MTFO update was considered by the Authority at the February 2022 budget setting meeting.

The annual MTFO process includes reviewing the Authority’s earmarked reserves. We confirmed a review was completed in 2021/22 to ensure funding set aside remains in line with the strategic and statutory priorities of the Authority. This is evidenced in the outturn reports presented to the Authority during the financial year.

For the 2021/22 budget, the Authority set a balanced budget. From the forecasts identified the Authority will not require the use of reserves to fund budget gaps until 2022/23.

As noted above, the Authority does not expect to have a shortfall in income until 2022/23 with the budget gap expected to be £179,000. This gap is expected to be funded by budget strategy reserves. The Authority states that the gap is manageable initially by using the budget reserve which will enable time to plan the best approach to save money without making budget cuts. We believe that this is an area to be challenged by officers and members to ensure appropriate action is taken to maintain service levels under increasing cost pressures during 2022/23 and beyond.

The Authority’s arrangements and approach to financial planning 2022/23

We reviewed the MTFO set from 2021/22 to 2023/24 and confirmed it supports the Authority’s priorities communicated in its strategy “Safer People, Safer Places”. We also reviewed the 2022/23 MTFO which adequately identifies the financial implications from 2022/23 to 2024/25, noting that the key assumptions underpinning expenditure budgets through the MTFO including price increases for which an £130k provision has been made and pay award of 3% for the current year with 2.5% assumed per annum subsequently and a flat pension contribution rate although a provision of £44k has been made should it increase.

We supplemented our review of the 2022/23 budget and MTFO by reviewing the report of the Finance Manager to the Authority on 28 September 2022 regarding the revenue outturn and forecast position at July 2022. The revenue position currently shows a forecast overspend of £33k for the year, which is planned to be funded from the budget strategy reserve. The forecast position shows the pressures the service is facing as a direct consequence of inflation, in particular energy. The capital programme is reporting spend of £748,000 to date. Slippage of £3,058,000 has been identified and is being kept under review.

We have not identified any significant weaknesses in the Authority’s arrangements in relation to financial sustainability for the year ended 31 March 2022.

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3. Commentary on VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Significant weakness in 2020/21	None
Significant weaknesses identified in 2021/22	None

Position brought forward from 2020/21

As set out in the table above, there are no indications of a significant weakness in the Authority’s arrangements for governance brought forward from 2020/21.

The Authority’s governance structure

Based on our work, we are satisfied that the Authority has established governance arrangements, consistent with previous years, in place. These are detailed in the Statement of Accounts and Annual Governance Statement. We have considered both documents against our understanding of the Authority as part of our audit.

Our review of corporate governance arrangements confirms the Authority has an agreed Constitution, setting out how it operates, how decisions are reached and what procedures are followed to ensure that these are transparent and accountable to local people. Any recommendations for amendments to the Constitution need to be approved by the Authority.

Our review of Authority and Committee papers confirms that a template covering report is used for all reports, ensuring the purpose, strategic context, and recommendations are clear. Minutes are published and reviewed by Committees to evidence the matters discussed, challenge and decisions made.

Risk management and internal control

The Authority has an established risk management framework in the form of an Integrated Risk Management Plan (IRMP), this sits within the Corporate Plan. The IRMP assesses all foreseeable fire and rescue related

risks to the communities the Authority serves and it also covers arrangements to respond and deal with risks. The Corporate Plan and IRMP covers the period from 2020-2024 and we have confirmed it has been approved by the Authority, the document includes details the Authority’s approach to managing risk, guidance, the Authority’s risk appetite and roles and responsibilities.

The Corporate Governance Committee is responsible for overseeing the effectiveness of the Authority’s risk management arrangements, and challenging risk information. The Committee is presented with the risk register on a regular basis and provides challenge as part of the process. Based on the view being taken at CGC the appropriate risk appetite, risks and opportunities can be determined by the Authority. These arrangements are consistent with what we would expect at a similar authority and are adequate for the Authority’s purposes.

The Annual Governance Statement is a critical component of the Authority’s governance arrangements. It is an evidenced self assessment by the Authority on the Authority’s governance, assurance and internal control frameworks for the financial year. No significant weaknesses in internal control have been identified from our work and Internal Audit have not identified or raised any significant concerns. We reviewed the Annual Governance Statements as part of our work on the financial statements with no significant issues arising.

We have reviewed minutes of the Corporate Governance Committee meetings and reviewed supporting documents and are satisfied that the programme of work is appropriate for the Authority’s requirements.

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3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Arrangements for budget setting and budgetary control

The MTFO recognises the risks and uncertainties facing the Authority in terms of future cost pressures, funding arrangements, volatile income levels and potential variations in the costs of the delivery of demand led services in particular. We have reviewed the budget setting arrangements through review of minutes and discussions with officers. No matters have been identified indicating a significant weakness in arrangements.

There is a performance management system in place and quarterly reports on performance are presented to the Senior Leadership Team, the Corporate Governance Committee, and the Authority.

We have reviewed the Authority’s minutes and confirmed there was regular reporting of the financial position during the 2021/22 financial year. This included detail of movements in the budget and forecast outturn between quarters. The reports detailed the in-year pressures as well as planned mitigations. The outturn position was not significantly different to that reported to Members during the year. The Authority has a good record of delivering against its budget and this is evidence of effective arrangements for budgetary control.

Our audit of the financial statements did not identify any matters to indicate a significant weakness in the accuracy of the financial information reported or the process for preparing the accounts. It is our experience that management takes action to address audit matters in a timely and appropriate manner.

We also reviewed the capital strategy as included within the Council’s 2022/23 approved budget, noting that the on average around 50% of the expenditure is funded from the capital fund. We have held regular discussions with officers regarding arrangements for the management and funding of capital programme, and have no concerns to raise.

General Fund	2022/23	2023/24	2024/25
Proposed capital programme (£'000)	4,368	2,899	4,093
Funded by:			
Capital Fund	2,045	1,783	3,071
Estate Strategy Reserve	2,323	1,116	1,022
Total Resources	4,368	2,899	4,093

We have not identified any significant weaknesses in the Authority’s arrangements relating to the governance for the year ended 31 March 2022.

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3. Commentary on VFM arrangements

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Significant weakness in 2020/21	None
Significant weaknesses identified in 2021/22	None

Position brought forward from 2020/21

As set out in the table above, there are no indications of a significant weakness in the Authority’s arrangements for improving economy, efficiency and effectiveness brought forward from 2020/21.

Performance assessment

The Authority’s Corporate Plan with the purpose of “Safer people, safer places” sets out the Authority’s priorities and objectives for the period covered by the Plan, including the values which underpin the overarching vision. We reviewed the Corporate Plan (2020-2024), which included five corporate strategies that are in place to enable the Authority to achieve their overall aims. The strategies fall into the following areas:

- Safer Communities;
- Response;
- Finance and Resources;
- People; and
- Governance.

Delivery of this plan and the five strategies is facilitated by annual department and district level plans which will link to the development needs and prioritises for all of the Authority’s staff. The action plan is reviewed on an annual basis and published with information on performance and progress against priorities. There are 20

individual tasks that are monitored.

We reviewed the report to Corporate Governance Committee in November 2022 and noted detailed updates are provided on all 20 tasks in the Corporate Plan. A progress update is also provided in respect of 16 projects that are currently in various stages of development or implementation.

The Authority is subject to review by Her Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). The 2021/22 report was published in January 2023 and covered the following criteria:

- **Effectiveness** - *How effective is the fire and rescue service at keeping people safe and secure from fire and other risks?*
- **Efficiency** – *How efficient is the fire and rescue service at keeping people safe and secure from fire and other risks? and*
- **People** - *How well does the fire and rescue service look after its people?*

The Authority was rated as follows:

Effectiveness	Good
Efficiency	Requires Improvement
People	Good

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3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

There were 3 areas identified out of 14 which ‘required improvement’ in relation to

- “Preventing fires and other risks” which falls under the effectiveness area. The report noted that the Authority have no effective plan to deal with home safety check referral backlog, and there is a lack of evaluation and quality assurance over prevention activity;
- “Making best use of resources” which falls under the efficiency area. The report noted that the service has plans to support objectives, but resources can be used better, some performance processes need to be reviewed and testing of business continuity arrangements requires improvement.; and
- Efficiency as an overall area; The report noted that the Fire Service has made some progress in efficiency since the last inspection, however, the service should consider how resources in prevention, protection and response could be used more effectively to achieve its outcomes.

The other areas were all rated as ‘GOOD’. The report noted that overall, the service has improved since the last inspection, which is reflected in the gradings. Although the report does indicate there are improvements to be made in the intervening years we believe the Authority has shown they are willing and able to enact change based on the movement in results over the last three years.

Working in partnership

The Authority is a member of the Leicester, Leicestershire and Rutland Road Safety Partnership, and works with the partnership’s other organisations including Leicestershire Police and the local authorities. Services provided include taking the lead on young drivers’ education, offering interactive activities at schools, colleges and universities. Local operational teams also work with Leicestershire Police to promote anti-drink-driving campaigns.

The Authority supports a number of local projects and works alongside the police, health and local authorities to prevent fires in areas that have been identified as vulnerable.

It was noted by HMICFRS that the service has addressed the area for improvement that related to partnerships with local businesses. The report now notes that the service has built good links with business and the private rental sector, and there were good examples of effective collaboration this assists with promoting compliance with fire safety legislation.

Commissioning and procurement

We are satisfied the Authority continues to have arrangements for standing financial instructions, purchase order controls and our work on the financial statements has not identified any significant internal control deficiencies regarding purchasing controls.

Contract Procedure Rules provide the framework for procurement activity. All procurement activities are in line with the service’s standing orders and financial instructions, national legislation and European legislation as per Public Contract Regulations 2015 and procurement best practice.

There is evidence that the Authority has arrangements in place to ensure procurement is in accordance with relevant legislation, professional standards and internal policies.

We have not identified any significant weaknesses in the Authority’s arrangements relating to the improving economy, efficiency and effectiveness for the year ended 31 March 2022.

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Section 04:

Other reporting responsibilities

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the National Audit Office (NAO) in respect of Whole of Government Accounts (WGA) consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We have not received the instructions from the NAO and therefore this work remains incomplete.

4. Other reporting responsibilities and our fees

Fees for work as Leicester, Leicestershire and Rutland Combined Fire Authority’s auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit and Finance Committee in March 2022. Having completed our work for the 2021/22 financial year, we can confirm that our fees are as follows:

Area of work	2020/21 fees	2021/22 fees
Planned fee in respect of our work under the Code of Audit Practice	£22,520	£22,520
Recurring increases in the base audit fee arising from regulatory pressures (as reported in the 2019/20 audit)	£4,606	£4,606
Additional fees in respect of the new VFM approach (recurring, as agreed from the 2020/21 audit)	£5,000	£5,000
Additional fees in respect of ISA540 requirements in relation to Accounting estimates and related disclosures (recurring, as agreed from the 2020/21 audit)	£1,900	£1,900
Total fees	£34,026	£34,026

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Fees for non-PSAA work

We confirm that we have not undertaken any non-audit services for the Authority in the year.

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