

COMMISSIONERS FOR FIRE & RESCUE SERVICE

Papers for the Finance and Audit Committee to be held on:

Friday 25 April 2025, 1400hrs

**In person at South Wales Fire & Rescue Service Headquarters,
Forest View Business Park, Llantrisant, CF72 8LX**

Or

Remotely via MS Teams, Link: <https://bit.ly/Finance-Audit-25-04-25>

Please ensure you join the meeting 15 minutes prior to meeting time

**Any issues please contact
01443 232000 and ask for Governance Support**

A G E N D A

1. Apologies for Absence
2. Declarations of Interest

Attendees are reminded of their personal responsibility to declare both orally and in writing any personal and/or prejudicial interest in respect of matters contained in this agenda in accordance with the provisions of the South Wales Fire and Rescue Authority (Exercise of Functions) (Wales) Directions 2024 and the Local Government Act 2000.

3. Chairperson's Announcements
4. To receive the minutes of;

Finance and Audit Committee Meeting held on Friday 21 March 2025 3

5. Update on Outstanding Actions 11

REPORTS FOR DECISION

- | | | |
|----|--|----|
| 6. | Review of the Committee's Terms of Reference | 13 |
|----|--|----|

REPORTS FOR INFORMATION AND ASSURANCE

- | | | |
|-----|--|----|
| 7. | Report on End of Life Operational Equipment | 23 |
| 8. | Performance Reports Strategic Performance Indicators
Quarter 4 2024/2025 | 27 |
| 9. | Register of Gifts and Hospitality | 39 |
| 10. | Audit Wales – Annual Audit Summary 2024 | 45 |
| 11. | Forward Work Programme for Finance and Audit
Committee 2025/2026 | 55 |
| 12. | To consider any items of business that the Chairperson
deems urgent (Part 1 or 2) | 61 |
| 13. | Any items to report back to the Board of Commissioners
Committee. | 63 |

Signature of Monitoring Officer:



MEMBERSHIP

Commissioners:

C	Foulkes
V	Randeniya
Baroness	Wilcox
K	Williams

COMMISSIONERS FOR SOUTH WALES FIRE AND RESCUE SERVICE

MINUTES OF THE FINANCE AND AUDIT COMMITTEE HELD ON FRIDAY 21 MARCH 2025 IN MEETING ROOM 8, SWFRS HQ AND REMOTELY VIA TEAMS

COMMISSIONERS PRESENT

Baroness Wilcox of Newport (Chair)
Vij Randeniya

OFFICERS PRESENT:

Chief Fire Officer Fin Monahan, Assistant Chief Fire Officer Dean Loader – Director of Service Delivery, Assistant Chief Fire Officer Christian Hadfield – Director of Corporate, Lisa Mullan - Head of Finance, Procurement and Wayne Tomas- Temporary Head of Corporate Support, Dominic Mika - Director of Strategic Change and Transformation, Lee Bunkham – Senior Procurement Officer, Steen Gourlay – TIAA Internal Auditor, Jonathan Maddock – TIAA Internal Auditor, Christian Landeg-John - Advisor to the Commissioners, Scott Morris - Governance Support Officer, Kate Owen – Secretariat.

1. APOLOGIES

Apologies for absence were received from Assistant Chief Fire Officer Brian Thompson, Director of Technical Services and Kate Havard, Audit Wales

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. CHAIRPERSON'S ANNOUNCEMENTS

There were no announcements from the Chairperson.

4. MINUTES OF THE PREVIOUS MEETING – 19 DECEMBER 2024

Matters of accuracy:

Minute 7, paragraph 6, insert the word “Rescue” after “Fire and” in the first sentence.

Minute 8, paragraph 2, substitute the word “community” for the word “committee”.

Matters arising:

Minute 7 – Budget Setting Proposal for Consultation 2025/26

The Head of Finance, Property and Procurement updated that further information on additional funding to meet increased National Insurance costs was expected in the first quarter of the next financial year.

Minute 10 – Internal Audit Update report

The Head of Finance, Property and Procurement updated that good progress was being made to remedy the issues of inconsistent record keeping and premises certificate management.

The Director of Strategic Change and Transformation reported that the Communications Strategy had now been consulted on widely with staff and the intention was to bring the finalised strategy to the May meeting of the Board of Commissioners.

RESOLVED:

- 4.1 To approve the Minutes of the meeting held on 19 December 2024 as a correct record subject to the two amendments detailed above.

5. UPDATE ON OUTSTANDING ACTIONS

The Action Log was updated as follows:-

- Action 6 Correspondence with National Resources Wales - Complete
- Action 10 Communication Strategy - To go to April Board of Commissioners
- Action 11 RTC data post speed limit changes – Complete – see Minute 11

REPORTS FOR DECISION

6. REVENUE MONITORING REPORT 2024-2025

The Head of Finance, Procurement and Property presented a report detailing the revenue budget position. The report set out the original and revised budget at 31 December 2024, the forecast at 31 March 2025 and a variance analysis. Monitoring information reported was inclusive of grant transactions to provide a full financial picture.

She reported that the forecast exceeded the budget, which had resulted in a projected overspend of £1.145 million for the 2024/25 financial year, compared to £1.658 million reported on 21 September 2024, a reduction of £513,000. The report described the changes since the last forecast.

She drew Commissioners' attention in particular to £81k received from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services for the HMRC audit, the Welsh Government grant of £371k to address pay pressures, and the use of reserves in the year to date.

The Chair underlined the need for a medium-term financial plan, to be informed by reshaped delivery models, in order that reserves are not further depleted in the medium term and that the revenue budgets do not overspend. The Chief Fire Officer recognised the need for efficiencies, which the Senior Leadership Team were actively pursuing as part of the development of the 2025/26 Revenue Budget. It was anticipated that a report on the Community Risk Management Plan (CRMP) would be presented to the Board of Commissioners on 28 March 2025, which would crystallise opportunities for efficiencies in the 2026/27 budget.

The Committee further noted the need to engage early with the local authorities in the Service area in relation to budget planning, as their planning cycle for the 2026/27 financial year would begin in August 2025 – it may be useful to use the Welsh Treasurers Group as a conduit for these discussions. To this end, the Head of Finance, Procurement and Property was tasked with identifying networks to access to support this collaborative work.

In relation to grant monitoring, it was noted that:-

- The Service covered 50% of the costs of a Pension Advisor with the North Wales Service – Mid and West Wales having withdrawn from the shared service
- Regarding the provision of domestic smoke detectors, this was currently supply led, rather than demand led.

RESOLVED:

- 6.1 To note the report and endorse its contents.

7. CAPITAL MONITORING REPORT 2024/25

The Head of Finance, Procurement and Property presented a report detailing the capital schemes position. The report set out the budget position and funding analysis for all approved capital investment planes, phased over more than one financial year (slippage). She reported that the total budget (2023/24 slippage and 2024/25 budget) was £19.4 million, an increase on forecast of £0.6 million since the last meeting, primarily due to the On Call Duty System (OCDS) Station project. The report set out a position statement in relation to eight property projects, together with ICT and Joint Public Service Control (JSPC) projects.

The Committee noted that the Service did not receive direct capital funding from Welsh Government, and that this was currently a statutory position. Notwithstanding, if Services were expected to transform there were opportunities to challenge the status quo and the Chief Fire Officer and the Head of Finance, Procurement and Property undertook to explore options for lobbying for reform of Welsh Government funding.

RESOLVED:

- 7.1 To note the budget and progress of capital schemes.
- 7.2 To approve the alterations and associated movements in funding set out in Appendix 1 of the report.

8. TREASURY MANAGEMENT STRATEGY 2025/26

The Head of Finance, Procurement and Property presented a report setting out the Annual Treasury Management Strategy Statement, which provided the necessary framework within which the Senior Leadership Team managed treasury activities. The Strategy broadly covered two strands – Capital investment and Treasury Management respectively – and allowed the Service to meet its obligations under the Local Government Act 2003 and associated Codes and guidance.

The Committee discussed:

- the management of borrowing (Section 3 of the Strategy), with particular reference to Borrowing Limits and the ratio of financing costs to net revenue stream
- the sovereign rating of countries approved for investment
- the bank base rate on which the report had been formulated
- the use of specialist treasury advisors to support the development of the strategy.

It was noted that the specialist advisors had provided initial training to the Commissioners at the start of their term, and that it would be useful to refresh this as part of the 2026/27 budget planning process.

RESOLVED:

- 8.1 To note the report and approve the following:
 - The Treasury Management Strategy Statement (TMSS)
 - Capital / Prudential Indicators
 - Minimum Revenue Provision (MRP) policy
 - Borrowing Strategy
 - Treasury Indicators and limits
 - Annual Investment Strategy (AIS)

- 8.2 To authorise the Treasurer to update related strategies and policies as necessary.

9. ESTABLISHMENT OF A PORTFOLIO MANAGEMENT OFFICE (PMO)

The Director of Strategic Change and Transformation presented a report proposing the establishment of a permanent Portfolio Management Office (PMO) in order to build the necessary resource and capability to deliver on the transformation agenda.

It was proposed to create five two-year fixed term contract posts, comprising a Portfolio Manager, three Transformation Programme Managers and a Transformation Project Manager, and the report set out indicative gradings, subject to job evaluation.

The Chief Fire Officer emphasised his support for the proposal as a critical step forward in the delivery of strategic improvement programmes, and the Commissioners present confirmed their support. It was noted that at present funding for the posts, at an annual cost of c£215k, was yet to be identified.

RESOLVED TO RECOMMEND:

That the Board of Commissioners approves the following:-

- 9.1 The implementation of a permanent Portfolio Management Office.
- 9.2 The recruitment of personnel to resource the Portfolio Management Office.

10. INTERNAL AUDIT UPDATE

The Head of Finance, Procurement and Property introduced a report setting out progress made against the Internal Audit plans for 2023/24 and 2024/25.

The Senior Procurement Officer and Auditors from TIAA updated the Committee on the key findings of the three audits completed since the last meeting, namely:-

- Health and Safety Management
- Compliance Review of Station Visits
- Assurance Review of Fleet Strategy

In relation to the Health and Safety Management Audit, it was reported that Thomas Carroll Consultants had been engaged to undertake a wholesale policy review, and the findings would be reported to the Board of Commissioners in

due course. The Committee were assured that vacancies in the Health and Safety Team had been filled, ownership of actions identified in the audit had been allocated and progress would be reviewed by both the auditors and the Service's audit support function. The Committee requested that the action tracker used to monitor progress be brought to this Committee to assist with scrutiny.

The Chair welcomed the progress made against the Internal Audit reports in 2024/25.

RESOLVED:

- 10.1 To note the internal audit recommendations and work completed to date.

11. PERFORMANCE REPORTS – STRATEGIC PERFORMANCE INDICATORS

ACFO Dean Loader presented a report setting out the organisation's performance against the Strategic Performance Indicators, compared to the projected outcomes for the Quarters 1-3 or 2024/25.

He reported that the overall number of fires was down, including in key categories such as schools, which was pleasing to note. Additionally, there had been a decrease in fatalities as a result of road traffic collisions (RTCs), a decrease in the number of RTCs requiring extractions and a marked decrease in the number of serious injuries resulting from RTCs. The timing of these falls meant that it could be directly attributable to the national speed limit reductions introduced by Welsh Government – this data would be collated and shared with Welsh Government.

The Committee noted a recent spike in fatal house fires and were advised that post incident debriefs were being closely analysed to identify any lessons learned.

An increase in special service calls was largely attributable to storm and flood responses. Given that water rescue was now a statutory response, the Committee felt it would be useful for such responses to be recorded in their own right rather than as special service calls, and to have a separate additional performance indicator to that end. The Chief Fire Officer noted further that there were no specific indicators relating to other special category calls which now had statutory footing, in particular marauding terror attacks, and that Welsh Government had no mechanism to measure Services' preparedness. The Committee requested that this feedback about the continuing appropriateness of existing PIs be made to Welsh Government.

The Committee welcomed the performance reported, in particular in relation to RTCs. It was noted that while data at this level was required for government monitoring purposes, the Commissioners would find it useful to have this data presented to them at a more granular level.

RESOLVED

- 11.1 To note the Service's Strategic Performance Indicator totals for Q1-3 2024/2025

12. FORWARD WORK PROGRAMME FOR FINANCE AND AUDIT COMMITTEE

The Committee noted the Committee's Forward Work Programme and noted the inclusion of the audit action tracker (Minute 10 refers) going forward.

13. TO CONSIDER ANY ITEMS OF BUSINESS THAT THE CHAIRPERSON DEEMS URGENT (PART 1 OF 2)

No such business was brought forward.

14. ITEMS TO REPORT BACK TO THE BOARD OF COMMISSIONERS

The report considered at Minute 9 – Establishment of a Portfolio Management Office – requires the approval of the Board of Commissioners.

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UPDATE ON OUTSTANDING ISSUES ARISING FROM PREVIOUS MEETINGS

Minute No	Item	Action	Leading Officer	Current Status:
6	Revenue Monitoring Report	Identify possible networks for early consultation with Local Authorities	Head of Finance, Procurement and Property	Ongoing
7	Capital Monitoring Report	Explore options for lobbying Welsh government in relation to capital funding for Welsh Fire Services	Head of Finance, Procurement and Property	Ongoing
8	Treasury Management Strategy	Organise refresher training on Treasury Management for Commissioners	Head of Finance	Ongoing
9	Establishment of a Portfolio Management Office	Submit report to March meeting of Commissioners	Director of Strategic Change and Transformation	Taken to Board of Commissioners on 28 March 2025. COMPLETED
10	Internal Audit Update	Include the Internal Audit Action Tracker with future reports to the Committee	Head of Corporate Support	Included in FWP COMPLETED

11	Performance Reports – Strategic Performance Indicators	Explore review of Performance Indicators based on Committee's comments re water rescue and terror response	ACFO Director Corporate Support	<ol style="list-style-type: none">1. Reports for Commissioners will include an update on Water Rescue going forward.2. Commissioners to liaise with Welsh Government having a separate indicator for Water Rescues.
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THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE SERVICE

AGENDA ITEM NO 6
25 APRIL 2025

FINANCE AND AUDIT COMMITTEE

REPORT OF THE INTERIM MONITORING OFFICER

REVIEW OF THE COMMITTEE'S TERMS OF REFERENCE

THIS REPORT IS FOR DECISION

REPORT APPROVED BY THE INTERIM MONITORING OFFICER
REPORT PRESENTED BY INTERIM MONITORING OFFICER, GABRIELLE
GREATHEAD

SUMMARY

The purpose of the report is to recommend and seek Commissioners approval of the Finance and Audit Committee's terms of reference.

RECOMMENDATION

That the Commissioners note and approve the terms of reference for the Finance and Audit Committee.

1. BACKGROUND

- 1.1 Section 37 of the Local Government Act 2000 requires South Wales Fire & Rescue Authority ("the Authority") to keep up to date and publish its Constitution. The Constitution sets out how the Authority works and how it makes decisions. It sets out the governance of the Authority and highlights the way in which the Authority makes decisions and carries out its functions.
- 1.2 The Constitution was last updated and approved by the Commissioners for South Wales Fire and Rescue Service at the Board of Commissioners meeting held on 25th October 2024.
- 1.3 Section 6 of the Constitution outlines how the Commissioners will appoint regulatory committees to discharge functions set out in Section 11 of the document, which outlines budget and policy framework procedure rules.

- 1.4 The Finance and Audit Committee is appointed to discharge the functions described in Section 11 of this Constitution. The Committee will ultimately enable the Commissioners to demonstrate a commitment to the efficient and effective deployment of public resources.

2. ISSUE

- 2.1 Following the implementation of the legislation The South Wales Fire and Rescue Authority (Exercise of Functions) (Wales) Directions 2024 in February, the functions of the Fire and Rescue Authority have been transferred to the Commissioners for South Wales Fire and Rescue Service.
- 2.2 The required changes and amendments have been incorporated into the terms and reference of the Finance and Audit Committee, attached at Appendix 1, to reflect the new governance arrangements and delegation of powers/responsibilities following the intervention protocols being enacted by Welsh Government.
- 2.3 The Committee's terms of reference outlines the committee's purpose, the general authority of the committee along with the general and specific functions of the Committee.
- 2.4 The Committee will provide a general annual report to the Board of Commissioners.

3. IMPLICATIONS

3.1 Community and Environment

- 3.1.1 Well-Being Of Future Generations (Wales) Act 2015 – Ensuring that the appropriate governance arrangements are in place is consistent with the sustainability duty under the Wellbeing of Future Generations (Wales) Act 2015 and the well-being goals of a more equal Wales and a Wales of cohesive communities.

3.2 Regulatory, Strategy and Policy

- 3.2.1 Legal - Section 37 of the Local Government Act 2000 requires the Authority to keep up to date and publish its Constitution. The Constitution outlines how the Commissioners will appoint regulatory committees, including the Finance and Audit Committee, to discharge functions set out within the document.

3.2.2 Governance & Audit - The Finance and Audit Committee is integral to the Service's governance and audit arrangements. The Committee will enable the Commissioners to gain assurance in policy and strategy development issues relating to audit issues.

3.2.3 Financial & Procurement – The Finance and Audit Committee is responsible for the planning and management of the Authority's financial resources, including authorising expenditure, virement of funds and donations of equipment or other property within the remit of the Authority's Financial Regulations. It oversees the financial reporting process and provides a detailed examination of financial performance.

3.3 Resources, Assets and Delivery

3.3.1 The Finance and Audit Committee is responsible for the planning and management of the Authority's financial resources.

4 EVALUATION & CONCLUSIONS

4.1 The Authority is required to have and keep up to date terms of reference for its regulatory committees.

4.2 The terms of reference for the Finance and Audit Committee have been updated following the Welsh Government legislation implemented on 5th February 2024 which indicates that the South Wales Fire and Rescue Authority functions must only be exercised by the Commissioners.

5 RECOMMENDATIONS

5.1 That the Commissioners note and approve the terms of reference for the Finance and Audit Committee.

Contact Officer:		Gabrielle Greathead Interim Monitoring Officer
Background Papers	Date	Source / Contact
None		

Appendices	
Appendix 1	Terms of Reference – Finance and Audit Committee

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COMMISSIONERS FOR SOUTH WALES FIRE & RESCUE SERVICE**TERMS OF REFERENCE****FINANCE AND AUDIT COMMITTEE****1. Purpose of Committee**

- 1.1. The Committee demonstrates the Commissioners commitment to the efficient and effective deployment of public resources and the attainment of related performance targets.

2. General Authority of the Committee

- 2.1. The Committee is authorised by the Commissioners for South Wales Fire & Rescue Service to:

- 2.1.1. investigate or make a detailed examination of any activity within the scope of these terms of reference;
- 2.1.2. take decisions upon any issues within the scope of these Terms of Reference unless the matter requires specific Board of Commissioners approval by virtue of legislative provision(s);
- 2.1.3. make recommendations to the Board of Commissioners or another committee or working group upon any issue within the scope of these terms of reference;
- 2.1.4. set up working groups to report to the Committee on specific matters within these terms of reference;
- 2.1.5. seek any information that it requires to undertake its duties from the relevant Director or Head of Service;
- 2.1.6. request the attendance of outsiders with relevant experience and expertise if this is considered necessary; and
- 2.1.7. respond to any consultation by an outside body upon any issue within the scope of these terms of reference.

3. General Functions of the Committee

- 3.1. The Committee is responsible for the planning and management of the Authority's financial resources, including authorising expenditure, virement of funds and donations of equipment or other property within the remit of the Authority's Financial Regulations. It oversees the financial reporting process and provides a detailed examination of financial performance, including the extent that this affects the Authority's exposure to risk and weakens the control environment.
- 3.2. Within the scope of the Committee it will also assist the Commissioners in policy and strategy development issues relating to finance and audit issues.

4. Specific Functions of the Committee

- 4.1. The specific functions of the Committee shall be:

4.2. Financial reporting

- 4.2.1. To review, and challenge where necessary, the Authority's financial statements, interim reports, preliminary projections and related formal statements before clearance by the auditors. Particular attention will be paid to:

- i. critical accounting policies and practices, and any changes in them
- ii. the extent to which the financial statements are affected by any unusual transactions in the year and how they are disclosed
- iii. the clarity of reports
- iv. significant adjustments resulting from audit
- v. compliance with accounting standards
- vi. compliance with other legal requirements.

- 4.2.2. To monitor management action in response to issues raised in relation to financial reporting; and

- 4.2.3. To consider and approve the Authority's Statement of Accounts

4.3. Internal control and risk management

- 4.3.1. To review the Authority's procedures for detecting fraud and corruption and whistle blowing and ensure that arrangements are in place by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting, financial control or any other matters;
- 4.3.2. To review management's and the internal auditor's reports on the effectiveness of the systems for internal financial control, financial reporting and risk management;
- 4.3.3. To monitor the integrity of the Authority's internal financial controls;
- 4.3.4. To review and approve the Authority's assurance statements, including the Statement on Internal Control, and be satisfied that these properly reflect the risk environment and any actions required to improve it;and
- 4.3.5. To assess the scope and effectiveness of the systems established to identify, assess, manage and monitor financial risks.

4.4. Internal Audit

- 4.4.1. To review and approve the internal audit programme for the Authority and to ensure that the internal audit function is adequately resourced;
- 4.4.2. To receive a report on the results of the internal auditors' work on a periodic basis;
- 4.4.3. To receive the annual report of the internal auditor;
- 4.4.4. To review and monitor action taken by departments as a result of the internal auditor's findings and recommendations;
- 4.4.5. To monitor and assess the role and effectiveness of the internal audit function in the overall context of the Authority's risk management system; and where necessary, direct action to be taken as a consequence of an internal audit report; and
- 4.4.6. To meet with the internal auditors without management present on an annual basis.

4.5. External Audit and Inspection

- 4.5.1. To oversee the Authority's relations with the external auditor;

- 4.5.2. To approve the terms of engagement and the remuneration to be paid to the external auditor in respect of audit and inspection services provided;
- 4.5.3. To review with the external auditors, the findings of their work, including, any major issues that arose during the course of the audit and have subsequently been resolved and those issues that have been left unresolved; key accounting and audit judgments; levels of errors identified during the audit, obtaining explanations from managers and, where necessary the external auditors, as to why certain errors might remain unadjusted;
- 4.5.4. To review and monitor action taken by departments as a result of the external auditor's findings and recommendations;
- 4.5.5. Where necessary, direct action to be taken as a consequence of an external audit report;
- 4.5.6. To assess, at the end of the audit cycle, the effectiveness of the audit process by:
 - 4.5.6.1. reviewing whether the auditor has met the agreed audit plan and understanding the reasons for any changes, including changes in perceived audit risks and the work undertaken by the external auditors to address those risks;
 - 4.5.6.2. consideration of the robustness and perceptiveness of the auditors in:
 - 1) their handling of the key accounting and audit judgment identified and
 - 2) in responding to questions from the audit committees, and
 - 3) in their commentary, where appropriate, on the systems of internal control.
 - 4.5.6.3. obtaining feedback about the conduct of the audit from key people involved; and
- 4.5.7. To review and monitor the content of the external auditor's management letter, in order to assess whether it is based on a good understanding of the Authority's business and establish whether recommendations have been acted upon and, if not, the reasons why they have not been acted upon.
- 4.5.8. To meet with the internal auditors without management present on an annual basis.

4.6. Performance Management

4.6.1. Quarterly performance and statistics reports will be provided in the first instance to the Board of Commissioners for consideration. The Board of Commissioners will refer any issues or trends they require more detailed scrutiny upon to this Committee and these specific functions should be read in this context where appropriate.

4.6.1.1. To review, monitor and challenge the performance monitoring framework;

4.6.1.2. To consider and challenge the performance review systems and targets, including the Welsh Assembly Government strategic and core indicators, and ensure that they are implemented and monitored for use by the Authority;

4.6.1.3. To promote a focus on performance targets and the validation of the underpinning data;

4.6.1.4. To advise on the setting of relevant performance indicators and targets in annual plans and corporate strategies, and monitor their progress;

4.6.1.5. To identify and review areas of performance in need of improvement;

4.6.1.6. To ensure delivery of the Authority's Risk Reduction Plan's aims, targets and results; and

4.6.1.7. To receive all external reports on the performance of the Authority, consider and recommend to the Authority action plans relating to these reports and to monitor progress against approved action plans.

5. Annual Report

5.1. The Committee will provide a general annual report to the Board of Commissioners.

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THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE SERVICE**AGENDA ITEM NO 7
25 APRIL 2025**FINANCE AND AUDIT COMMITTEE**

REPORT OF THE DIRECTOR OF SERVICE DELIVERY

REPORT ON END OF LIFE OPERATIONAL EQUIPMENT**THIS REPORT IS FOR INFORMATION**REPORT APPROVED BY ASSISTANT CHIEF FIRE OFFICER DEAN LOADER
REPORT PRESENTED BY AREA MANAGER ST.JOHN TOWELL**SUMMARY**

This report is to update Commissioners on the proposed disposal for end of life operational equipment via Fire Aid to Ukraine.

RECOMMENDATION

That Commissioners note the donation of appliances and equipment to Fire Aid

1. BACKGROUND

- 1.1 The war in Ukraine has had a devastating impact on Ukrainian firefighters. Latest figures from the State Emergency Services of Ukraine show that since the start of the full-scale invasion in 2022, 100 firefighters have been killed, a further 431 injured, whilst four are currently in captivity and one is missing. Meanwhile, 411 firehouses and 1,700 fire vehicles have been destroyed and 95 firehouses are now in occupied territories. Despite these challenges, Ukrainian firefighters continue to operate in the war zone – not to engage in combat, but to save lives and protect property, often at great personal risk.
- 1.2 In response, UK Fire and Rescue Services (FRSs), in partnership with UK Government, National Resilience, UK International Search and Rescue, FIRE AID, National Fire Chiefs Council (NFCC) and the Fire Industry Association (FIA) have come together to support their Ukrainian counterparts.

- 1.3 Over the last two years, South Wales Fire and Rescue Service have donated 14 fire appliances and operational equipment to the ongoing conflict in Ukraine. SWFRS personnel have volunteered to drive the appliances across Europe in preparation for their handover to Ukraine Emergency Services.

2. ISSUE / PROPOSAL

- 2.1 The proposal is for the appliances and equipment listed below due for end-of-life disposal, to be donated through Fire Aid to Ukraine Emergency Services.

Scania Fire Appliance	1
M.A.N. Fire Appliance	5
Hydraulic Power Pack	11
Hydraulic Combi Tool	11
Hydraulic Cutters	20
Hydraulic Spreaders	12
Hydraulic Hose	16
Hydraulic Ram	14
Sill Boot	16
Triple Extension Ladders	30
Fire Helmets	52
High Pressure Branches	12
High Pressure Hose reels	12

3. IMPLICATIONS

The above listed appliances and equipment have been replaced through 2024/25 budgets as part of the services asset replacement programmes and will not impact on SWFRS service delivery and operational response.

3.1 Regulatory, Strategy and Policy

- 3.1.1 The vehicles will remain under SWFRS control until handover at the identified Polish Secure site.
- 3.1.2 A full risk assessment has been completed for the duration of the deployment.
- 3.1.3 Vehicles and equipment will be disposed of as per South Wales Fire and Rescue Disposal Procedure (see below).

Disposal of Vehicles

The sale of vehicles takes place through a formal auction carried out by a local auction house. The auction house must have been audited by the Counter Terrorist and Security Branch of MI5 to provide secure disposal of Blue Light Vehicles. Vehicles also go through a decommissioning procedure prior to being removed by any successful bidder.

Vehicles can also be recommended for sale to other Fire and Rescue Services provided they are above the reserve price and are approved in line with the Services Scheme of Delegations.

Donations of vehicles can be made through approved charities such as Fire Aid, International Fire & Rescue Association (IFRA) or subsidiary partners in line with the Service Scheme of Delegations.

An internal process for disposal of vehicles is in place and must be followed with agreement of the Head of Fleet and Engineering Services or authorised representative.

Disposal of other Assets

Assets for disposal must be sent to public auction except where better Value for Money is likely to be obtained by inviting sealed bids. These may be invited by advertising on the Fire and Rescue Authority's internet, intranet site or through trade journals.

Donations of assets can be made through approved charities or community groups in line with the Service Scheme of Delegations.

3.2 Resources, Assets and Delivery

- 3.2.1 The appliances and equipment will be delivered to a secure location in Poland in preparation for handover. It is proposed that a team of 18 volunteers from SWFRS will form part of 32 vehicle convoy to deliver these vehicles leaving the services headquarters on 6th April 2025.
- 3.2.2 All volunteers have been selected from departments within the service and will not impact on daily core business.
- 3.2.3 The cost of the deployment has been covered by Fire Aid.

4 EVALUATION & CONCLUSIONS

4.1 The donation of 6 appliances to Ukraine emergency services as part of a wider UK convoy will help support operational response in Ukraine during the ongoing conflict. This donation will not impact the operational response of SWFRS.

5 RECOMMENDATIONS

5.1 Commissioners note the donation of appliances and equipment to Fire Aid.

Contact Officer:		St John Towell Area Manager of Operational Risk Management	
Background Papers	Date	Source / Contact	
None			
Title			

Appendices - None

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SOUTH WALES FIRE & RESCUE SERVICE

AGENDA ITEM NO 8
25 APRIL 2025

FINANCE AND AUDIT COMMITTEE

REPORT OF THE ASSISTANT CHIEF FIRE OFFICER OF SERVICE DELIVERY

PERFORMANCE REPORT - STRATEGIC PERFORMANCE INDICATORS QUARTER 4 2024/2025

THIS REPORT IS FOR INFORMATION

REPORT APPROVED BY ASSISTANT CHIEF FIRE OFFICER OF SERVICE DELIVERY.

REPORT PRESENTED BY ASSISTANT CHIEF FIRE OFFICER, SERVICE DELIVERY, DEAN LOADER.

SUMMARY

To consider the organisation's performance against the Strategic Performance Indicators compared to the projected outcomes for Q1-4 2024/2025.

RECOMMENDATIONS

That Commissioners note the Service's Strategic Performance Indicator totals for Q1-4 2024/2025.

1. BACKGROUND

- 1.1 To support performance monitoring and continuous improvement activity within the Service, Strategic Performance Indicator data is compared against projected outcomes that are implemented at the start of the year. The Service's ongoing performance against these Strategic Performance Indicators is reviewed at public-facing Committee meetings and these indicators are referenced within corporate documents produced and published by the Service. They provide a point of reference for projected demand and outcomes, against which more detailed incident data can be analysed.

- 1.2 There is a requirement under the Local Government (Wales) Measure 2009 to report our performance against seven Strategic Performance Indicators annually to Welsh Government (WG). There are four incident-based indicators, two fatality and injury indicators and one effective response indicator.
- 1.3 The projected outcomes for Q1-4 2024/2025 were proposed prior to the start of the reporting year, utilising a profiling process that considered five years of historic incident data to provide a baseline figure.
- 1.4 Factors that may influence the Service's ability to meet projected outcomes include planned reduction strategies and changes in legislation that may change the call profile of the Service.

2. ISSUE / PROPOSAL

- 2.1 The purpose of these indicators is to measure activity that has a direct or significant impact on desired outcomes.

The indicators are:

- The number of incidents attended (made up of four separate indicators, which are for Total Fires Attended, Total False Alarms Attended, Total Road Traffic Collisions (RTCs) Attended, and Total Other Special Service Calls (SSCs) Attended).
 - The number of deaths and injuries caused by all fires and accidental fires (two indicators).
 - The percentage of dwelling fires which were confined within the room they originated (one indicator).
- 2.2 Appendix 1 provides full details of the six-year trend performance against the Strategic Performance Indicators.
 - 2.3 The total number of fires attended in Q1-4 2024/2025 (5,230) was lower than the number attended during the same period last year (5,460) and lower than the projected outcome (5,689).
 - 2.4 The total number of false alarms attended in Q1-4 2024/2025 (9,263) was lower than the number attended during the same period last year (9,465) but higher than the projected outcome (8,849). The change to our AFA attendance policy commenced in January 2025.
 - 2.5 The total number of Road Traffic Collisions (RTCs) attended in Q1-4 2024/2025 (920) was higher than the number attended during the same period last year (870) and higher than the projected outcome (854).

- 2.6 The total number of Other Special Service Calls (SSCs) attended in Q1-4 2024/2025 (3,257) was higher than the number attended during the same period last year (3,209) but lower than the projected outcome (3,455).
- 2.7 The total number of deaths and injuries arising from all fires in Q1-4 2024/2025 (49) was higher than the number recorded during the same period last year (41), but lower than the projected outcome (54).
- 2.8 The total number of deaths and injuries arising from all fires which were started accidentally in Q1-4 2024/2025 (46) was higher than the number recorded during the same period last year (35), and similar to the projected outcome (45).
- 2.9 The percentage of dwelling fires which were confined within the room they originated in Q1-4 2024/2025 (84.7%) was higher than during the same period last year (84.4%) and similar to the projected outcome (85.0%).

3. IMPLICATIONS

3.1 Community and Environment

3.1.1 - Well-Being Of Future Generations (Wales) Act – Monitoring our performance against these Strategic Performance Indicators, and effectively implementing planned improvement strategies as necessary, enable us to continue to reduce the number of non-emergency incidents we attend. This contributes to the well-being goal of “A prosperous Wales”.

3.1.2 - Sustainability / Environment / Carbon Reduction – Reducing the number of incidents that we attend and the number of fire appliances that attend these incidents will ensure that we reduce our impact on the environment.

3.2 Regulatory, Strategy and Policy

3.2.1 - Legal – There is a requirement under the Local Government (Wales) Measure 2009 to report our performance against seven Strategic Performance Indicators annually to WG. Our annual return for the financial year 2023/2024 was compiled and returned to WG during June 2024 as required.

3.3 Resources, Assets and Delivery

3.3.1 – Service Delivery – Monitoring our ongoing performance against these seven Strategic Performance Indicators enables us to review the effectiveness of our service delivery, and to implement improvements wherever possible.

4 EVALUATION & CONCLUSIONS

- 4.1 Two Strategic Performance Indicators performed better than the previous year and met (within 5%), or were lower than, the projection set at the beginning of the year (Total Fires Attended, Percentage of Dwelling Fires Confined within the Room of Origin).
- 4.2 Three Strategic Performance Indicators performed worse than the previous year but met (within 5%), or were lower than, the projection set at the beginning of the year (Total Number of Other Special Service Calls, Total Number of Fire Deaths and Injuries, Total Number of Accidental Fire Deaths and Injuries).
- 4.3 One Strategic Performance Indicator performed better than the previous year but did not meet the projection set at the beginning of the year (Total Number of False Alarms).
- 4.4 One Strategic Performance Indicator performed worse than the previous year and did not meet the projection set at the beginning of the year (Total Number of Road Traffic Collisions).
- 4.5 The Service will continue to monitor and report its ongoing performance against these Strategic Performance Indicators.

5 RECOMMENDATIONS

- 5.1 That Commissioners note the Service's Strategic Performance Indicator totals for Q1-4 2024/2025.

Contact Officer:		Wayne Thomas Temporary Head of Corporate Support	
Background Papers		Date	Source / Contact
None			
Appendices			
Appendix 1	Strategic Performance Indicators – Q1-4 2024/2025		

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Strategic Performance Indicators

Q1-4 2024/2025

Introduction

Welsh Government require Fire and Rescue Services in Wales to report annually on a series of measures, which include seven Strategic Performance Indicators of service delivery. Section 1 of this report provides an overview of how the Service has performed and Section 2 provides additional detail and analysis.

Data

Incident data extracted from IRS on 3rd April 2025 and is subject to change.

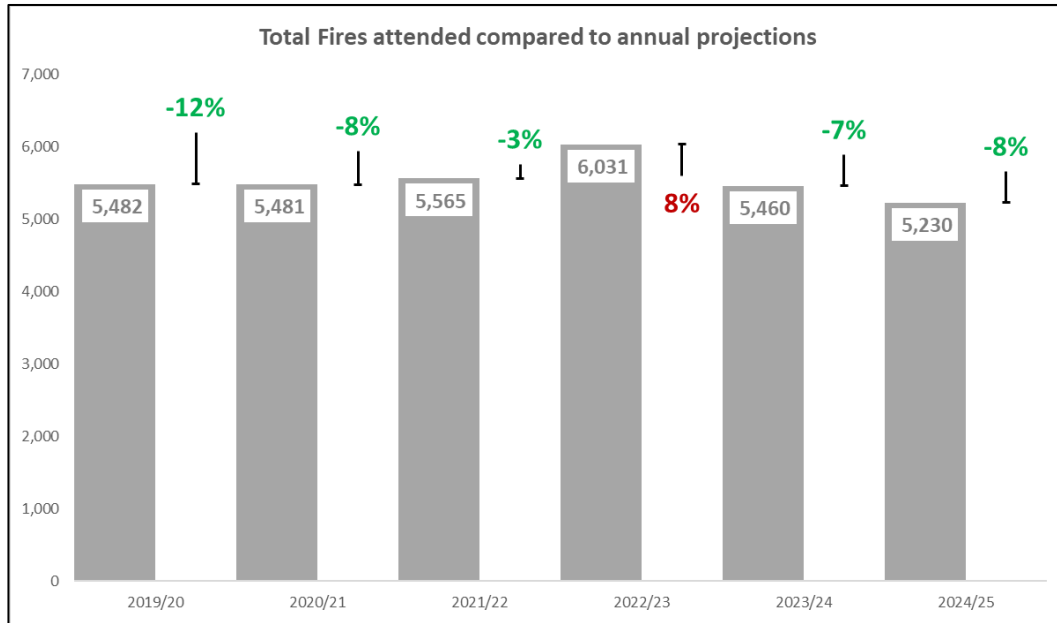
Section 1 – Overview of Strategic Performance Indicators - Q1-4 2024/2025

The table below displays the progress of each Strategic Performance Indicator based on its performance against the projected outcome set by analysis at the start of the year.

	Q1-4 2023/2024 Performance	Q1-4 2024/2025 Performance	Q1-4 2024/2025 Projection	Year on Year Performance Difference # (%)	Q1-4 2024/2025 Performance v Projection
Total Fires Attended	5,460	5,230	5,689	-230 (-4%)	★
Total False Alarms Attended	9,465	9,263	8,849	-202 (-2%)	▲
Total RTCs Attended	870	920	854	+50 (+6%)	▲
Total Other SSCs Attended	3,209	3,257	3,455	+48 (+1%)	★
Total Deaths and Injuries Arising from All Fires	41	49	54	+8 (+20%)	★
Total Deaths and Injuries Arising from Accidental Fires	35	46	45	+11 (+31%)	●
% of Dwelling Fires Confined to Room of Origin	84.4%	84.7%	85.0%	+0.3%	●

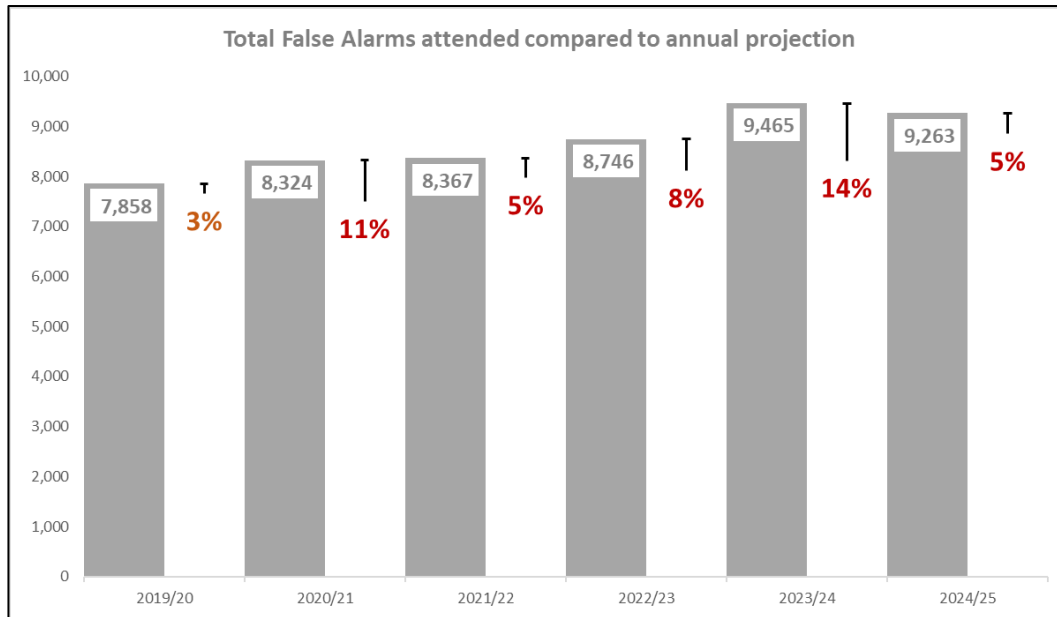
Performance Key	★ Better than or equal to projection	● Up to 5% worse than projection	▲ Over 5% worse than projection
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Section 2 – Strategic Performance Indicators – analysis



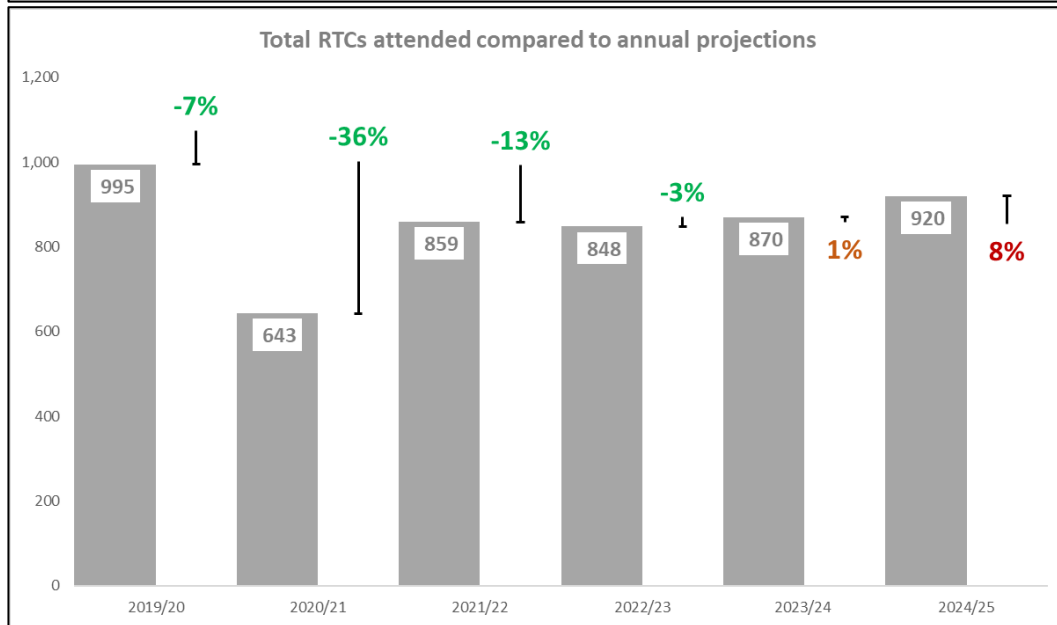
Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Total Fires in 2024/2025 were ↓ 4% below the total for the previous year (5,460 – 5,230)
- Fewer fires were attended in 2024/2025 than during any other year since the current IRS has been in place (2009/2010)
- ↓ 8% below the projection of 5,659
- Accidental fires (1,719 – 1,559) ↓ 9%
- Deliberate fires (3,741 – 3,671) ↓ 2%
- Deliberate refuse fires (2,216 – 2,272) ↓ 3%
- Deliberate grass fires (762 – 558) ↓ 27%
- Deliberate vehicle fires (375 – 394) ↑ 5%
- Deliberate Fires accounted for 70% of all fires
- Lithium Ion Battery fires (54 – 46) ↓ 15%



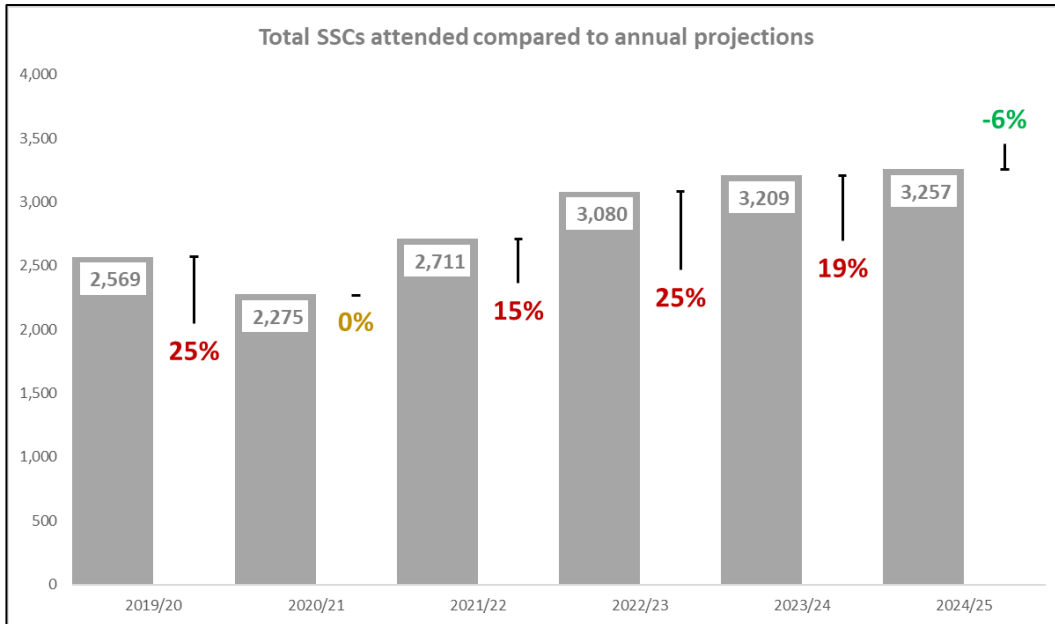
Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Total False Alarms (9,465 – 9,263) ↓ 2%*
- ↑ 5% above the projection of 8,849 for this year
- False Alarm Good Intent (3,226 – 3,048) ↓ 6%
- False Alarm Malicious (256 – 234) ↓ 9%
- Education premises (756 – 708) ↓ 6%
- Purpose built flats (1,082 – 1,258) ↑ 16%
- Hospitals and medical care (772 – 701) ↓ 9%
- Residential homes (493 – 478) ↓ 3%
- *the change to our AFA attendance policy commenced in January 2025



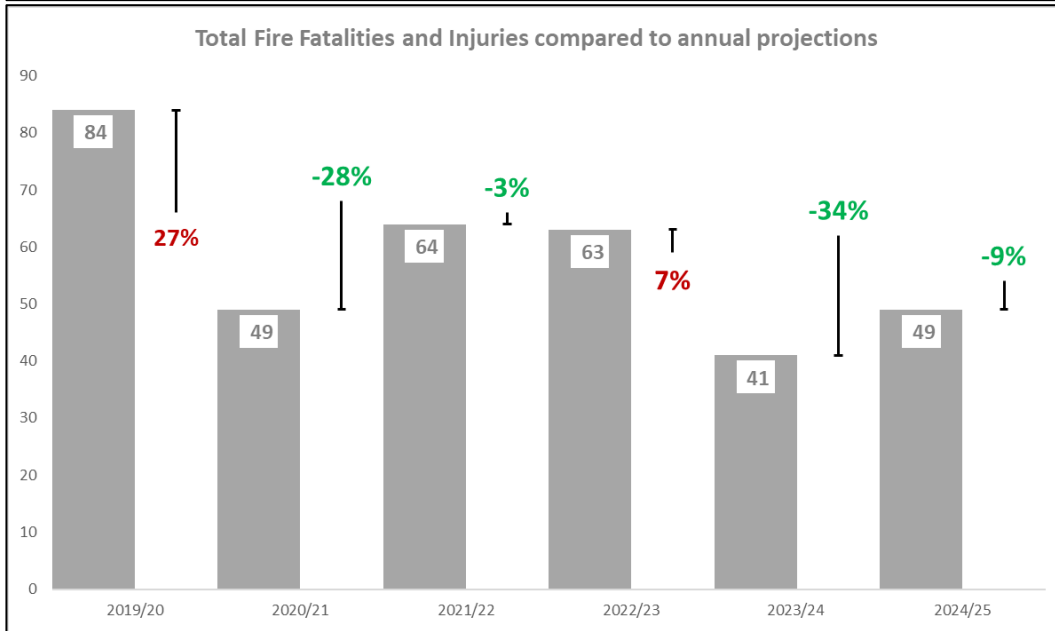
Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Total RTCs (870 – 920) ↑ 6%
- ↑ 8% above the projection of 854
- Extrications/release of persons (118 – 120) ↑ 2%
- Fatalities (23 – 12) ↓ 48%
- Injuries (612 – 534) ↓ 13%
- RTCs involving cars (607 – 664) ↑ 9%
- Proportion of car RTCs resulting in casualties (23% – 21%) ↓ 2%
- RTCs involving motorcycles (32 – 22) ↓ 31%
- Proportion of motorcycle RTCs resulting in casualties (66% – 55%) ↓ 11%
- Proportion of RTC's involved Extrications, Releases or Medical assistance this year than was the case last year (26% – 22%) ↓ 4%



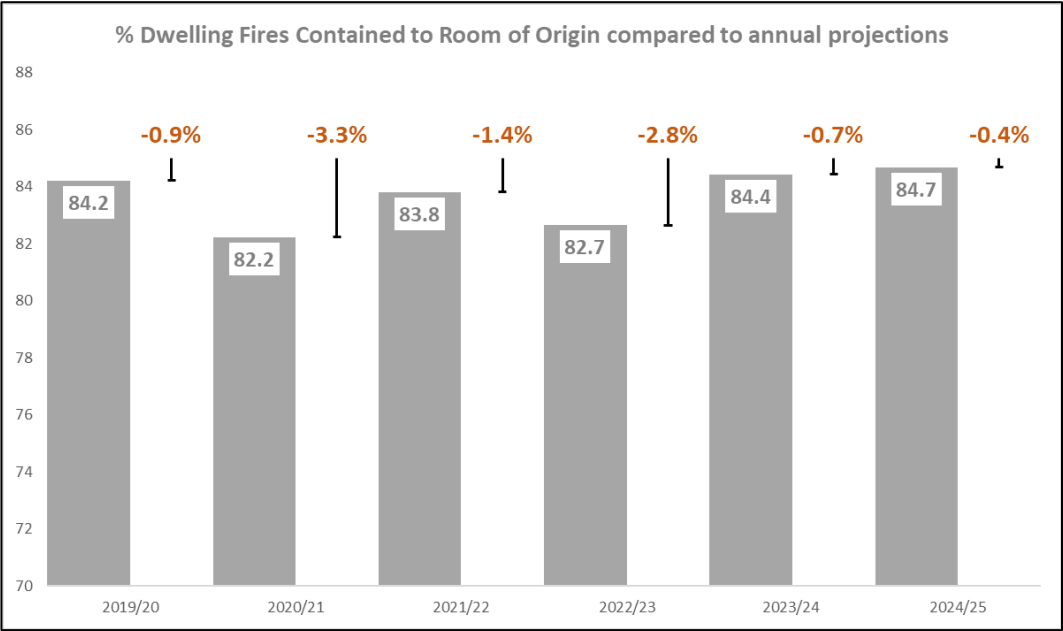
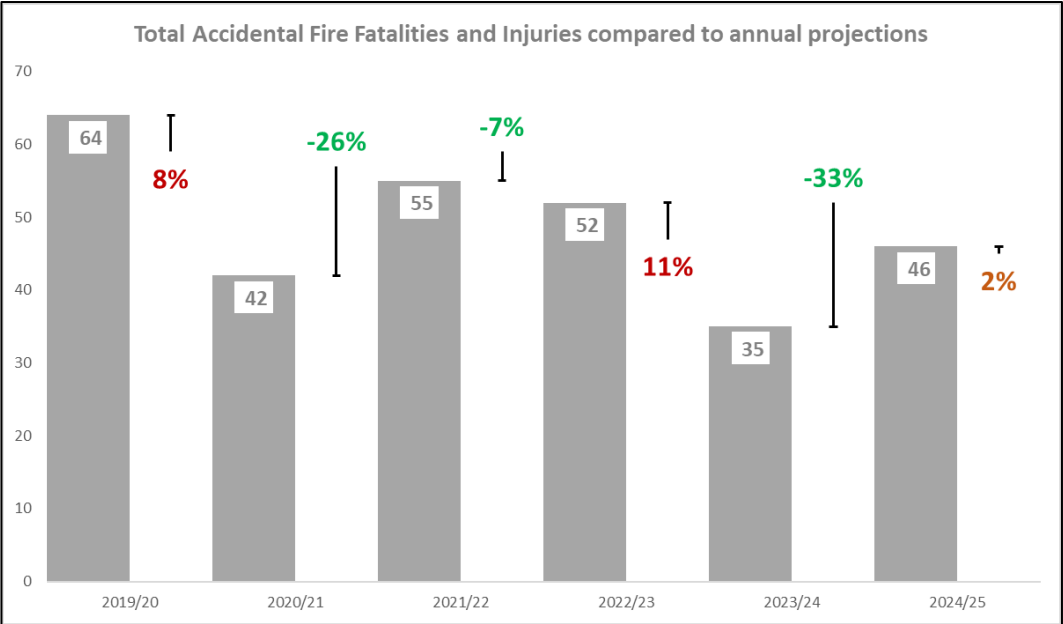
Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Other SSCs (3,209 – 3,257) ↑ 1%
- ↓ 6% below the projection of 3,455
- Flooding incidents (246 – 335) ↑ 36%
- Water rescues (64 – 63) ↓ 2%
- Assisting other agencies/Medical Incident/Effecting entry/exit (1,409 – 1,415) ↑ 0.4%
- Bariatric (306 – 225) ↓ 26%
- Other rescue/release of persons (149 – 156) ↑ 5%
- Hazardous Materials (146 – 135) ↓ 8%



Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Total fatalities and injuries (41 – 49) ↑ 20%
- ↓ 9% below the projection of 54
- There were 6 fire fatalities compared to 4 last year. 5 were 65+, 5 were male. Causes included the use of heating equipment, wiring, and smoking.
- There were 9 serious fire injuries this year compared to 8 last year
- There were 34 slight fire injuries compared to 29 last year



Q1-4 2024/2025 performance vs Q1-4 2023/2024

- Total fatalities and injuries in accidental fires (35 – 46) ↑ 31%
- ↑ 2% above the projection of 45

Q1-4 2024/2025 performance vs Q1-4 2023/2024

- % Dwelling Fires Confined to Room of Origin ↑ 0.3%, from 84.4% to 84.7% (525 of 620)
- ↓ 0.3% below the projection of 85%
- Torfaen was the area with the highest percentage, 92.5% (93.2% last year)
- Caerphilly (89.7%), Cardiff (86.7%), and Vale of Glamorgan (85.2%) also all had percentages above the projection
- Monmouthshire was the area with the lowest percentage, 73.7% (78.8% last year)
- Blaenau Gwent was the only other area where the percentage was lower than 80% (76.9%, down from 81.8% last year)

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE SERVICE**AGENDA ITEM NO 9
25 APRIL 2025

FINANCE AND AUDIT COMMITTEE

REPORT OF THE HEAD OF CORPORATE SUPPORT

REGISTER OF GIFTS AND HOSPITALITY**THIS REPORT IS FOR INFORMATION**REPORT APPROVED BY DIRECTOR OF CORPORATE GOVERNANCE
REPORT PRESENTED BY HEAD OF CORPORATE SUPPORT, WAYNE
THOMAS**SUMMARY**

This report provides Commissioners with an overview of the gifts and hospitality recorded on the Register of Gifts and Hospitality for the 2024/2025 financial year.

RECOMMENDATION

That Commissioners note the contents of the Register of Gifts and Hospitality in line with Internal Audit recommendations.

1. BACKGROUND

- 1.1 South Wales Fire & Rescue Service is committed to carrying out our business fairly, openly and honestly, preserving the integrity and reputation of the Service, our Commissioners and staff.
- 1.2 The Service's Hospitality and Gifts Procedure (OP-05.006 Hospitality and Gifts) is intended to establish and maintain a consistent approach in relation to the offer, refusal and acceptance of hospitality and gifts to ensure that conflicts of interest are avoided.

2. ISSUE

- 2.1 All gifts and hospitality are to be recorded in the Gifts and Hospitality Register, whether accepted or declined, in accordance with the General Standing Orders. Commissioners are required to disclose their personal interests and gifts and hospitality they receive in accordance with the Code of Conduct. Similarly, Officers are required to disclose their personal interests and gifts and hospitality they are offered or receive in accordance with the Officers' Code of Conduct.
- 2.2 Following an observation by the Internal Auditors during the Risk Management Anti-Fraud Audit 2017/18, it was recommended that the Gifts and Hospitality Register be presented regularly to the Finance and Audit Committee for inspection in accordance with good governance and this be recorded in the minutes.
- 2.3 It was agreed in 2019 to receive the Register of Gifts and Hospitality on an annual basis.
- 2.4 The current register details the entries for the 2024/2025 financial year identifying the gifts and/or hospitality entries declined and accepted. Further information can be found within the register attached as Appendix 1 to this report.

3. IMPLICATIONS

3.1 Community and Environment

- 3.1.1 It is not considered that there are any issues that need addressing as the requirement to register offers of gifts and hospitality apply equally to all within the Service regardless of protected characteristics under the Single Equality Act.
- 3.1.2 The maintenance of the register of gifts and hospitality supports equality in the wider sense by ensuring that roles which are offered significant gifts either decline or donate for raffle to support the Fire Fighters Charity. This supports not only the charity but enables others within the Service to benefit from the gifts when appropriate.

3.2 Regulatory, Strategy and Policy

- 3.2.1 The rigour of the process of the hospitality register, approval process and production of this report satisfies the legal and ethical requirements of serving the public. By openly reporting the hospitality and gifts accepted within the organisation, the Service is displaying transparency and preventing potential reputational risk.
- 3.2.2 Compliance with the OP-05.006 Hospitality and Gifts procedure supports transparency and complies with the finding of the Risk Management Anti-Fraud Audit 2017/18. This in turn protects the Service from allegations of fraud or favouritism.
- 3.2.3 Compliance also supports the seven principles of public life (Nolan Principles) being Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership. Additionally, it supports the CIPFA principles of good governance being accountability, fairness, honesty, integrity, leadership, objectivity, openness, respect and selflessness.
- 3.2.4 Morris Report - The transparency afforded by adherence to the procedure support the Morris report where greater transparency was recommended in all areas of business within the Service.

3.3 Resources, Assets and Delivery

- 3.3.1 Compliance with the OP-05.006 Hospitality and Gifts procedure protects the reputation and governance within the procurement functions of the Service across the organisation transparency and complies with the finding of the Risk Management Anti-Fraud Audit 2017/18. This in turn protects the Service from allegation of fraud or favouritism.

4 RECOMMENDATIONS

- 4.2 That Commissioners note the contents of the Register of Gifts and Hospitality in line with Internal Audit recommendations.

Contact Officer:	Wayne Thomas Head of Corporate Support	
Background Papers	Date	Source / Contact
None		

Appendices	
Appendix 1	REGISTER OF GIFTS AND HOSPITALITY

Register of Declarations of Interest & Hospitality/Gifts 2024

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THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN

SOUTH WALES FIRE & RESCUE SERVICE

AGENDA ITEM NO 10
25 APRIL 2025

FINANCE AND AUDIT COMMITTEE

REPORT OF THE HEAD OF CORPORATE SUPPORT

AUDIT WALES - ANNUAL AUDIT SUMMARY 2024

THIS REPORT IS FOR INFORMATION

REPORT APPROVED BY THE TEMPORARY HEAD OF CORPORATE SUPPORT

REPORT PRESENTED BY TEMPORARY HEAD OF CORPORATE SUPPORT, WAYNE THOMAS AND AUDIT WALES.

SUMMARY

Audit Wales have produced the Annual Audit Summary for South Wales Fire and Rescue Authority 2024 (Appendix 1). The report shows the work completed since the last Annual Audit Summary, which was issued in January 2024.

The audit summary forms part of the Auditor General for Wales' duties.

RECOMMENDATIONS

That Commissioners note the content of the Annual Audit Summary for South Wales Fire and Rescue Authority 2024 (Appendix 1)

1. BACKGROUND

- 1.1 The Annual Audit Summary for South Wales Fire and Rescue Authority 2024 (Appendix 1) provides a summary of key facts about the Fire and Rescue Authority and their duties – this includes information about the Authority's statutory obligations and expenditure during the financial year 2023/2024.
- 1.2 The Annual Audit Summary 2024 then provides a summary of work completed during 2023/2024 to meet the following duties.

- 1.2.1 **Audit of Accounts** – Each year the Auditor General audits the Authority's financial statements to make sure that public money is being properly accounted for.
- 1.2.2 **Continuous Improvement** – The Authority must put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General assesses whether the Authority has met these requirements.
- 1.2.3 **Value for money** - The Auditor General examines whether the Authority has put in place arrangements to get value for money for the resources it uses, and he must be satisfied that it has done this.
- 1.2.4 **Sustainable Development Principle** – Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

2 ISSUE

- 2.1 Key findings highlighted within the Annual Audit Summary 2024 were:

- 2.1.1 **Annual Statement of Accounts** – the draft statements were presented for audit on 31 May 2024, which was before the deadline of 30 June 2024 set by Welsh Government. The draft statements presented for audit were of high quality. The Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Authority and with the Auditor General's knowledge of the Authority.

The Auditor General issued the certificate confirming that the audit of accounts for 2023/2024 had been completed.

- 2.1.2 **Continuous Improvement** – The Auditor General certified that the Authority has met its legal duties for improvement planning and reporting and believes that it is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2023/2024.

3 IMPLICATIONS

3.1 Community and Environment

- 3.1.1 Well-Being of Future Generations (Wales) Act – Robustly auditing Fire and Rescue Authorities will ensure that resources are utilised efficiently and proportionally, which will contribute to “A Prosperous Wales”.

3.2 Regulatory, Strategy and Policy

- 3.2.1 Legal – The Auditor General has a statutory duty to audit Fire and Rescue Authorities.
- 3.2.2 Financial – The Annual Audit Summary 2024 provides an overview of key findings from the Auditor General’s audit of the Authority’s financial statements, which make sure that public money is being properly accounted for.
- 3.2.3 Governance and Audit – The report provides a summary of the audit work undertaken by Audit Wales during 2024 along with the key findings.

3.3 Resources, Assets and Delivery

None

4 EVALUATION & CONCLUSIONS

- 4.1 The Annual Audit Summary for South Wales Fire and Rescue Authority 2024 (Appendix 1) provides a summary of key facts about the Fire and Rescue Authority and their duties. The report provides an overview of work completed during 2023/2024 to meet the Auditor General’s duties in auditing the Authority’s accounts, ensuring that the Authority continues to deliver value for money, ensuring that the Authority is continuously improving, and that the Authority complies with the sustainable development principle outlined within the Well-Being of Future Generations (Wales) Act.

4.2 The Auditor General also looked at the key challenges and opportunities facing the Authority which could impact the Authority’s ability to meet its legal obligations in relation to the sustainable development principle, continuous improvement and the use of its resources. Planned work for 2024/2025 therefore includes reviewing how the Authority sets well-being objectives and targets high-risk prevention.

5 RECOMMENDATIONS

5.1 That Commissioners note the content of the Annual Audit Summary for South Wales Fire and Rescue Authority 2024 (Appendix 1).

Contact Officer:	Wayne Thomas Temporary Head of Corporate Support	
Background Papers	Date	Source / Contact
None		

Appendices	
Appendix 1	South Wales Fire and Rescue Authority - Annual Audit Summary 2024

South Wales Fire and Rescue Authority Annual Audit Summary 2024

This is our audit summary for South Wales Fire and Rescue Authority. It shows the work completed since the last Annual Audit Summary, which was issued in January 2024. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the Fire and Rescue Authority

Some of the services the Fire and Rescue Authority provides



Key facts

Fire and Rescue Authorities (FRAs) consist of nominated elected members, representing the local authorities across the FRA area as a whole.

South Wales FRA was previously made up of 24 councillors who represented their constituent authorities. The functions of the Fire Authority were transferred to 4 appointed Commissioners from 6 February 2024.

The FRA spent £89.2 million on providing services during 2023-24, which is a 12.6% increase on 2022-23¹.

As at 31 March 2024, the FRA had £3.0 million of general fund reserves and £13.7 million in earmarked reserves.

¹ Source: 2023-24 Statement of Accounts

Key facts

FRA’s have a statutory obligation under the Fire and Rescue Services Act 2004 to maintain a Fire and Rescue Service capable of dealing effectively with all calls for assistance in the case of fire and other emergencies.

The Welsh Government has overarching responsibility for determining policy on FRA’s. At a local level, FRA’s must meet the requirements of the Local Government (Wales) Measure 2009 and the Well-being of Future Generations (Wales) Act 2015, as well as the National Framework for Fire and Rescue Services.

Most of the funding for the three FRA’s in Wales is received by way of a levy from the local unitary authorities within their area. The contribution is based on population numbers.

The Auditor General’s duties

We completed work during 2023-24 to meet the following duties

- **Audit of Accounts**
Each year the Auditor General audits the Authority’s financial statements to make sure that public money is being properly accounted for.
- **Continuous improvement**
The Authority also has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Authority has met these requirements.
- **Value for money**
The Auditor General examines whether the Authority has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.
- **Sustainable development principle**
Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.



To meet the Auditor General's duties, we complete specific projects. We take the findings of our audit work into account when assessing whether the Authority has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

What we found

Audit of South Wales Fire and Rescue Authority's 2023-24 Accounts

Each year we audit the Authority's financial statements.

For 2023-24:

- the draft statements were presented for audit on 31 May 2024. This was before the deadline of 30 June 2024 set by the Welsh Government.
- the draft statements presented for audit were of high quality.
- the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements on 30 September 2024, before the deadline agreed with the Welsh Government of 30 November 2024.
- the Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.
- a very small number of changes were made to the Authority's financial statements arising from our audit work, which were reported to the Fire Authority in our Audit of Financial Statements Report in September 2024.
- the Auditor General issued the certificate confirming that the audit of accounts for 2023-24 has been completed.

Continuous improvement

The Auditor General certified that the Authority has met its legal duties for improvement planning and reporting and believes that it is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2023-24.

National reports and products in 2024

As well as local work at each authority, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports which may be useful to the Authority, which can be found on our website.

Report title	Publication date and link to report
Financial Sustainability of Local Government (including Financial Sustainability Data Tool)	December 2024
Governance of Fire and Rescue Authorities	September 2024
Digital by design? – Lessons from our digital strategy review across councils in Wales	August 2024
Councils’ use of performance information: service user perspective and outcomes – A summary of findings from our review at Welsh councils	July 2024
Governance of National Park Authorities	April 2024
From firefighting to future-proofing – the challenge for Welsh public services	February 2024

Planned work for 2024-25

We also looked at the key challenges and opportunities facing the Authority. These could have an effect on the Authority’s ability to meet its legal obligations in relation to the sustainable development principle, continuous improvement and the use of its resources.

Our planned work for 2024-25 includes:

- Setting of well-being objectives
- Targeted high-risk prevention

The Auditor General is independent of government and was appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.

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Finance & Audit Committee FWP 25/26					
Expected Date of Report	Report Title	Purpose of Report	Information and Assurance or Decision	Lead Director/Contact Officer	Progress
25 April 2025	Review of TOR	For Commissioners to review the TOR for the Committee	D	Monitoring Officer	
25 April 2025	Report on End of Life Operational Equipment		D	ACFO Loader	
25 April 2025	Performance Reports – Statutory PI's	To scrutinise the progress of the Service's priority actions and statutory PI's	I&A	ACFO SD Contact Officer: Wayne Thomas	
25 April 2025	Register of Gifts and Hospitality	To advise Commissioners of gifts and hospitality accepted and declined during the year	I	Contact Officer: Wayne Thomas	
25 April 2025	Audit Wales – Annual Audit Summary 2024	To provide Commissioners with an overview of the Annual Audit Summary 2024.	I	Contact Officer: Wayne Thomas	
18 July 2025	Draft Statement of Accounts	To provide update on the financial year end position	D	Treasurer Contact Officer: Lisa Mullan	
18 July 2025	Internal Audit Update Reports	To provide an updated position of the work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	I&A	Treasurer Contact Officer: Lisa Mullan	
18 July 2025	Audit Wales Audit Plan 2025	To advise Commissioners of the work set out by Audit Wales to be undertaken during 2025.	I	Treasurer Contact Officer: Lisa Mullan	

18 July 2025	Performance Reports – Statutory PI's	To scrutinise the progress of the Service's priority actions and statutory PI's	I&A	ACFO SD Contact Officer: Wayne Thomas	
18 July 2025	Revenue Outturn	To advise on total revenue expenditure for the year against the set revenue budget following the year end and to explain variations and impact on reserves.	D	Treasurer Contact Officer: Lisa Mullan	
18 July 2025	Capital Outturn & Treasury Management TM Update 2024/25	To advise on total capital expenditure for the year against the set capital budget following the year end and to explain variations. Update on progress against TMSS of the first quarter.	D	Treasurer Contact Officer: Lisa Mullan	
18 July 2025	The future of Fire Investigation	To provide Commissioners with options for the future of Fire Investigations	Decision	ACFO SD Contact Officer: Mike Wyatt	
18 July 2025	Departmental updates – Information Governance / Insurance / Fleet and Engineering / Property / Procurement and Stores.	To provide a departmental annual update from the Information Governance / Insurance / Fleet and Engineering / Property and Procurement and Stores Departments.	I&A	Director of Corporate Support & ACFO TS Contact Officers: Christian Landeg-John / Gabrielle Greathead / Wayne Thomas / Chris Temby / Lisa Mullan.	
18 July 2025	Health and Safety Update	Following Thomas Carroll Audit	A	Contact Officer: Chris Hadfield	

18 July 2025	Internal Audit Annual plan 2025/26	To provide an opinion on the adequacy and effectiveness of risk management, control and governance processes based on the internal audit work undertaken during the financial year. This will support the statement of internal control.	I	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Revenue Monitoring Report	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Internal Audit Update Reports	To provide an updated position of the work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	I&A	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Performance Reports – Statutory PI's	To scrutinise the progress of the Service's priority actions and statutory PI's	I&A	ACFO SD Contact Officer: Wayne Thomas	
19 Sep 2025	Capital Monitoring Report 25/26	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	MTFS and Reserves Strategy	To update Commissioners on the Financial Strategy and Reserves Strategy of the Service prior to considering the report on the Budget Setting Strategy.	D	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Treasury Management Outturn	To advise Commissioners of the year end treasury management position.	I&A	Treasurer Contact Officer: Lisa Mullan	

19 Sep 2025	Audit Wales Final Audit Letter	To advise on conclusion of financial audit and ISO260 report.	I&A	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Audit Wales Certificate of Compliance	To receive Audit Wales' certificate of audit of the Service's 2024/25 Improvement Plan.	I&A	ACO CS Contact Officer: Wayne Thomas	
19 Sep 2025	Efficiency Update	To provide Commissioners with an update on the Service's position on efficiency savings	D	Treasurer Contact Officer: Lisa Mullan	
19 Sep 2025	Q1 Internal Audit Tracker		I		
12 Dec 2025	Budget Setting Proposal for Consultation 2026/2027	To assist in determining the appropriate revenue & capital budget required to meet the Service's requirements for the financial year	D	Treasurer Contact Officer: Lisa Mullan	
12 Dec 2025	Internal Audit Update Reports	To provide an updated position of the work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	I&A	Treasurer Contact Officer: Lisa Mullan	
12 Dec 2025	Performance Reports – Statutory PI's	To scrutinise the progress of the Service's priority actions and statutory PI's	I&A	ACFO SD Contact Officer: Wayne Thomas	
12 Dec 2025	Revenue Monitoring Report	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
12 Dec 2025	Capital Monitoring Report	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	

12 Dec 2025	Treasury Management Mid Term Report 2024/25	To advise Commissioners of the mid-year position in relation to our treasury management.	I&A	Treasurer Contact Officer: Lisa Mullan	
20 March 2026	Revenue Monitoring Report	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
20 March 2026	Capital Monitoring Report	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
20 March 2026	Internal Audit Update Reports	To provide an updated position of the work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	I&A	Treasurer Contact Officer: Lisa Mullan	
20 March 2026	Performance Reports – Statutory PI's	To scrutinise the progress of the Service's priority actions and statutory PI's	I&A	ACFO SD Contact Officer: Wayne Thomas	
20 March 2026	Treasury Management Strategy Statement	To provide Commissioners with the Treasury Management Strategy Statement	D	Treasurer Contact Officer: Lisa Mullan	

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AGENDA ITEM NO 12

**To consider any items of business that the Chairperson deems urgent
(Part 1 or 2)**

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AGENDA ITEM NO 13

Any items to report back to the Board of Commissioners Committee

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1.	Apologies for Absence	
2.	Declarations of Interest	
	Attendees are reminded of their personal responsibility to declare both orally and in writing any personal and/or prejudicial interest in respect of matters contained in this agenda in accordance with the provisions of the South Wales Fire and Rescue Authority (Exercise of Functions) (Wales) Directions 2024 and the Local Government Act 2000.	
3.	Chairperson's Announcements	
4.	To receive the minutes of;	
	Finance and Audit Committee Meeting held on Friday 21 March 2025	3
5.	Update on Outstanding Actions	11
	REPORTS FOR DECISION	
6.	Review of the Committee's Terms of Reference	13
	REPORTS FOR INFORMATION AND ASSURANCE	
7.	Report on End of Life Operational Equipment	23
8.	Performance Reports Strategic Performance Indicators Quarter 4 2024/2025	27
9.	Register of Gifts and Hospitality	39
10.	Audit Wales – Annual Audit Summary 2024	45
11.	Forward Work Programme for Finance and Audit Committee 2025/2026	55
12.	To consider any items of business that the Chairperson deems urgent (Part 1 or 2)	61
13.	Any items to report back to the Board of Commissioners Committee.	63