Minutes of Governance, Audit & Scrutiny Committee
9 November 2026 – Service Headquarters

PRESENT

Members
Chris Brown (Chair)
Karen Cowan
Melissa Dearey
Nigel Saxby
Gerry Wareham

Officers	**Role**
Jason Kirby	Assistant Chief Fire Officer (ACFO)
Martyn Ransom	Executive Director of Finance & Section 151 Officer
Donna Chambers	Assistant Director – People & Culture
Steve Duffield	Area Manager – Emergency Response
Richard Gibson	Area Manager – Service Improvement
Shaun Edwards	Head of Finance
Jamie Morris	Head of Corporate Assurance
Gareth Naidoo	Senior Corporate Assurance Officer
Steve Colakovic	Head of Training
Roger Burnham	Head of Procurement
Sara Laverack	Deputy Monitoring Officer & Secretary
Max Sleight	Committee Manager

Internal Audit (TIAA)
David Robinson

External Audit (Forvis Mazars)
Nicola Hallas
Rejoice Mapeto

43/26 - APOLOGIES FOR ABSENCE

None received.

44/26 - DECLARATIONS OF PECUNIARY, NON-PECUNIARY OR PREJUDICIAL INTERESTS

No declarations were made.

45/26 - MINUTES – GOVERNANCE, AUDIT & SCRUTINY COMMITTEE 14 JULY 2026

Resolved - That the minutes be approved.

Regarding clarification over the resolution of Minute 30/26, it was confirmed that the date was corrected at the meeting of the Fire Authority 17 July 2026

46/26 – EXTERNAL AUDIT COMPLETION REPORT 2025/26

The external auditor submitted the Service's Audit Completion Report (ACR) for the year ended 31 March 2026. The report summarised the audit findings and conclusions.

At the time of issuing the report and subject to the satisfactory conclusion of the remaining audit work, External Audit anticipated issuing an unqualified opinion, without modification, as set out at Appendix C of the report.

The audit work was progressing in line with the plan and there were currently no matters of which the auditors were aware that would require modification of its audit opinion, subject to the satisfactory resolution of the outstanding matters.

The auditor agreed to correct contradictory wording on the significant control deficiency statement before submission to the Fire Authority (noting that one had been identified further in the report). Outstanding work was not expected to materially affect the opinion or timetable; further reportable adjustments would be included in a follow-up letter.

Resolved - That the report be received.

47/26 – EXTERNAL AUDIT DRAFT ANNUAL REPORT 2025/26

The external auditor submitted the Auditor's draft Annual Report (AAR), summarising the work undertaken by the auditor for Humberside Fire Authority ('the Authority") for the year ended 31 March 2026.

The auditor had not identifed any significant weaknesses in the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources and whilst the auditor had not yet issued its audit report, based on work completed to date it expected to issue an unqualified opinion on the financial statements for the year ended 31 March 2026.

The audit certificate remained subject to the release of the National Audit Office (NAO) Group Audit Instructions.

Resolved - That the report be received.

48/26 – ANNUAL STATEMENT OF ACCOUNTS 2025/26 (AUDITED)

The Executive Director of Finance/S.151 Officer submitted a report that contained the Authority's full audited Statement of Accounts for 2025/26 (as set out in Appendix 1).

Mazars, the Authority's external auditor, had completed the audit work, and the Audit Assurance Report was expected by 30 November 2026.

The Government specified timescales for Annual Account sign-off by the S151 Officer of 30 June 2026 and deadline for the completion of the audit of 31 January 2027. The Authority would have delivered ahead of both of those deadlines.

The Committee considered the accounts, incorporating audit adjustments, and noted the officers' challenge of concurrent 2027/28 budget preparation against audit activity for 2025/26. Members discussed weather-related increases in secondary fires, wildfires and flooding. Officers outlined investment proposals, the use of incident thresholds to inform prevention, planning and equipment needs, and water safety education in schools.

Recommended to the Fire Authority – That the Authority takes assurance from the Accounts, as set out at Appendix 1 of the report, in conjunction with the Audit Completion Report provided by Forvis Mazars, and the Accounts be approved.

49/26 – FINANCE & PROCUREMENT UPDATE – PERIOD ENDING 30 SEPTEMBER 2026

The Executive Director of Finance/S.151 Officer submitted a report that highlighted the current financial position based on information to 30 September 2026.

The end of year projections were set out at section 4.1 of the report for the revenue budget, capital programme and pensions account.

CATEGORY	2026/27 OUTTURN PROJECTION
Revenue Budget	£0.80m underspend
Capital Programme	£6.099m spend against a £11.010m allocation
Pensions Account	£15.590m deficit

The projected revenue underspend in paragraph 4.1 of the report was corrected from £0.08m to £0.80m. Movements in Projected Variance since quarter 1 were included as previously requested by the Committee.

The Committee also discussed:

- Strategic contracts were being prioritised for monitoring; no formal completion target had been set.
- Increased incident demand which had raised fuel costs.
- No additional contingency to fund increase in wildfire incidents and associated fuel costs, which would be accounted as an overspend and funded from the reserves.
- Implementation support for replacement finance and payroll systems which was ongoing.
- Falls and first responder services operated on full external cost recovery, including administration and vehicles.

Recommended to Fire Authority - That the Authority takes assurance of the Service's financial position for the period ending 30 September 2026.

50/26 - TREASURY MANAGEMENT MID-YEAR UPDATE REPORT 2026/27

The Executive Director of Finance/S.151 Officer submitted a report that provided an update on the Authority's treasury management activities for the first half of the financial year 2026/27.

The Authority's temporary investments totalled £20.05m as at 30 September 2026.

Table 1 – Investment Income April to September 2026

Interest Earned April to September 2026	Rate of Return April to September 2026	Benchmark Return April to September 2026	Difference April to September 2026 (+ favourable)
£0.268m	3.84%	3.73%	0.11%

* Benchmark set as average SONIA rate for the year

During the first half of 2026/27, the Authority maintained a prudent approach to treasury management, operating wholly within its approved limits. Temporary investments totalled £20.05m at 30 September 2026, generating interest income of £0.268m. The investment return of 3.84% exceeded the benchmark return of 3.73%, demonstrating a favourable outcome for the reporting period.

No new short-term or long-term borrowing was undertaken during the period. Outstanding borrowing stood at £14.0m, with an average interest rate of 2.83%. External debt remained below the approved Operational Boundary and Authorised Limit, while the maturity structure of borrowing remained within the agreed upper and lower limits.

The S.151 Officer considered the current capital programme affordable and sustainable, with its revenue implications incorporated into the Medium-Term Resource Strategy; however, the future borrowing requirements and projected reduction in core funds, as set out at Appendix 1 of the

report, reinforced the importance of continued monitoring of cash flows, liquidity and financing costs. Although the revised liability benchmark indicated a reduced borrowing requirement for 2026/27, the Authority remained exposed to the risk that future borrowing might be required at interest rates above those budgeted.

Overall, the mid-year position provided assurance that treasury activities had remained within the Authority's approved framework. Continued review of borrowing and investment decisions would remain important to balance cost, risk and the availability of resources to support strategic priorities.

The Committee noted that cash balances funded capital investment, avoiding long-term borrowing at current rates. Neither the Operational Boundary nor the Authorised Limit had been breached. Borrowing requirements, cash balances and financing costs remained under review.

The Committee complimented the Finance team for its prudent financial management.

Recommended to Fire Authority - That the Authority takes assurance of the treasury management activities undertaken during the first half of 2026/27 and the Prudential Indicators as set out in the report.

51/26 - INTERNAL AUDIT REPORTS

The internal auditor submitted a summary internal controls assurance (SICA) report that provided the Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress against the Annual Plan as of 22 October 2026.

The table below set out details of audits finalised since the previous meeting of the Committee. The Executive Summaries for each of the finalised reviews were included at Appendix A of the report and there were no issues arising from those findings which would require the annual Head of Audit Opinion to be qualified. Appendix B of the report set out progress against the Annual Plan for 2026/27 and there had been no changes to the approved plan.

Audit Review	Assurance
Managerial Support and Direction for Watches	Substantial
Staff Competencies	Reasonable
Regulation of Fire Safety	Substantial
Responding to Fires and Other Emergencies	Substantial
Leading People	Reasonable
National Operational Guidance	Substantial

Internal Audit confirmed that no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) had been made since the previous SICA. Annex A of the report set out the key findings against each audit.

The auditor confirmed the previous audit actions had now all been completed and were awaiting audit verification.

The Committee questioned officers on the actions being taken to address the inconsistencies in the completion of mandatory training finding in the Leading People Audit. Officers confirmed that improved governance and mitigations were now in place, including enhanced monitoring through a dashboard and the establishment of System reminders to alert employees when training records became outstanding. It was also noted that whilst the system might indicate a record may be outstanding, there was a grace period in which the training could be completed and therefore the system might provide a false picture of actual completion records. The Committee took assurance from the mitigations in place but determined to keep a watching brief via future audit updates.

Resolved – That the report be received.

52/26 - STRATEGIC RISK UPDATE

The Head of Corporate Assurance submitted a report that provided the Committee with an overview of the Service's approach to risk and opportunity management, the constitutional responsibilities for risk, and the evolving external inspection landscape. It was intended to support the Committee's scrutiny and assurance role, ensuring that governance, risk management, and internal controls remained robust and aligned with statutory and best practice requirements.

The report demonstrated that risk and opportunity management was effectively embedded and aligned with governance requirements, and that the Committee's work programme remained responsive to evolving standards, and assurance mechanisms, including risk registers and controls, are current and comprehensive.

Recommended to Fire Authority - That the Authority be assured that:

(a) The Service has a well embedded approach to risk and opportunity management in alignment with constitutional requirements.
(b) The Committee's annual work programme ensures it addresses the evolving inspection criteria and governance expectations.
(c) The risk registers, controls, and assurance activities are up to date and reflect both threats and opportunities.

53/26 – SCRUTINY ITEM: PROCUREMENT AND COMMERCIAL

The Head of Procurement submitted a report that addressed the following scope as set by the Committee with regards to the Authority's Procurement activity:

- Linked to wider Fire and Rescue Service goals and objectives.
- Conducted all commercial and procurement activity in compliance with relevant procurement legislation and any other statute, law, government policy notes.
- Defined those accountable and responsible for procurement and commercial activity and ensured sufficient capability and capacity to deliver and included ongoing training and continued professional development.
- Organisational decisions and the measures implemented supported equality, diversity, and inclusivity, were non-discriminatory with appropriate impact assessments undertaken.
- The procurement process included added value/social return on investment.

The report outlined how procurement and commercial activity supported the Authority's strategic objectives and Community Risk Management Plan (CRMP) priorities. It described the contribution of procurement to risk-based service delivery, operational readiness and frontline response through the acquisition of suitable vehicles, equipment, digital systems and specialist services. Effective supplier relationships, maintenance arrangements and supply-chain resilience were identified as important factors in maintaining service continuity and ensuring that critical resources remain available.

Governance arrangements supported lawful, transparent and consistent procurement decisions, that included the Procurement Policy, Constitution, Financial and Contract Procedure Rules and Scheme of Delegation. Accountability was described at both strategic and operational levels, supported by a dedicated Procurement Team, professional qualifications and continuing professional development. Procurement planning, risk assessment and ongoing contract management were presented as mechanisms for securing value for money, taking account of quality, reliability, safety, maintenance and support alongside price.

Also highlighted was the contribution of regional and national collaboration to reducing duplication, sharing knowledge and improving procurement efficiency. Equality, diversity and inclusion considerations were addressed through supplier requirements and Equality Impact Assessments

where appropriate. Social value considerations were incorporated into procurement planning and, where relevant, tender evaluation, with the aim of securing wider economic, social and environmental benefits while maintaining fair and transparent access to opportunities.

Overall, the the Authority's procurement arrangements complied with legislation, was responsible stewardship of public funds and delivered against the Service's strategic priorities.

The Committee questioned how framework agreements demonstrated value for money. Examples included the recent regional workwear procurement and estates work. It was explained that value for money was assessed on a contract-by-contract basis and could be demonstrated through financial gains or wider benefits, including community benefits, added social value, improved biodiversity and benefits from renewable energy sources.

Recommended to the Fire Authority - That Authority be assured that the Procurement Strategy is committed to conducting all procurement and commercial activity in compliance with relevant legislation, whilst delivering value for money against the Service's Community Risk Management Plan (CRMP) and Strategic Plan objectives.

54/26 – SCRUTINY ITEM: EMERGENCY RESPONSE DRIVING

The Head of Training submitted a report that provided assurance to Committee on the Service's arrangements for emergency response driving against the relevant Emergecny Response Driving Fire Standard, legislation and National Fire Chiefs Council (NFCC) guidance.

The scope of the report, as set by the Committee, explored the following areas:

- Legislation and regulations that apply to emergency response driving.
- Relevant National Guidance to support instructor and driver training, including the NFCC Emergency Response Driver and Instructor Framework.
- Record management of driver competency and revalidation training.
- Periodic independent quality assured driver training provision.

The report concluded that the Service had effective arrangements to provide a safe, competent and resilient emergency response driving capability aligned with its statutory duties, the CRMP, applicable road-traffic and health and safety requirements, the Emergency Response Driving Fire Standard and NFCC guidance.

Assurance was supported by the strategic framework and annual training needs analysis, a 32% driver resilience position, current revalidation records, qualified and registered instructors, established competency monitoring, accessible training and national and regional engagement.

Two improvement actions remained in progress: completion of the documented gap analysis against the updated NFCC instructor framework and implementation of reciprocal regional independent quality assurance. These were viewed as enhancements rather than material non-compliance, and the residual risk was assessed as low.

It was confirmed that all 339 response drivers held current revalidation, with provision approximately 32% above minimum requirements. The Service aimed for 36-month revalidation within the national 60-month framework, reflecting operational experience and emerging needs. Members discussed competency monitoring, shared facilities, regional collaboration, on-call training and licence checks.

Recommended to the Fire Authority -

(a) That the Authority be assured that the Service is meeting the applicable Emergency Response Driving Fire Standard requirements and has effective arrangements in place to provide a safe and competent emergency response driving capability.

(b) That the Authority recognises the following two areas for action and/or improvement identified to enhance compliance further with the Emergency Response Driving Fire Standard, accepting the risk as low and has confidence in the Service's proactiveness in identifying the respective area and acting accordingly:

(i) Complete a documented gap analysis on the Emergency Response Driving Instructor Framework.
(ii) Establish an agreement with the Yorkshire and Humber Fire and Rescue Services, to independently quality assure one another in the area of driver training.

55/26 – SCRUTINY WORK PROGRAMME

The Senior Corporate Assurance Officer provided an update on the Committee's Work Programme 2026/27. No changes to the Committee's work programme were proposed.

Resolved – That the update be received.