HUMBERSIDE FIRE AUTHORITY

GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

14 JULY 2026

PRESENT: Independent Co-opted Members Chris Brown (Chair), Karen Cowan, Melissa Dearey, Nigel Saxby, and Gerry Wareham.

Officers Present: Matthew Sutcliffe – Assistant Chief Fire Officer, Antoinette Diovisalvi – Joint Deputy Chief Finance Officer/Deputy S.151 Officer, Donna Chambers – Assistant Director of People and Culture, Richard Gibson – Area Manager of Service Improvement, Dan Meeke – Area Manager of Resilience and Public Safety, Shaun Edwards – Head of Finance, Jamie Morris – Head of Corporate Assurance, Glyn Saunders – Head of Estates and Resilience, Sara Laverack – Deputy Monitoring Officer/Secretary, and Rob Close – Committee Manager.

Rejoice Mapeto – Forvis Mazars (External Auditor), and David Robinson – TIAA (Internal Auditor) were also in attendance.

The meeting was held at the Humberside Fire and Rescue Service Headquarters, Kingston upon Hull.

26/26 APPOINTMENT OF THE CHAIR FOR 2026/27 – The Deputy Monitoring Officer/Secretary invited nominations for the appointment of the Chair of the Committee for the 2026/27 municipal year. Chris Brown was nominated by Gerry Wareham and seconded by Melissa Dearey, and the nomination was supported unanimously. No further nominations were received.

Resolved – That Chris Brown be appointed Chair of the Governance, Audit and Scrutiny Committee for the 2026/27 municipal year.

27/26 APOLOGIES FOR ABSENCE – No apologies for absence were received.

28/26 DECLARATIONS OF INTEREST – No declarations of interest were made with respect to any items on the agenda.

29/26 MINUTES – Resolved – That the minutes of the meeting held on 13 April 2026 be approved as a correct record.

30/26 ANNUAL STATEMENT OF ACCOUNTS (UNAUDITED) 2025/26 – The Committee received a report of the Deputy Chief Finance Officer/Deputy S.151 Officer presenting the Authority's full unaudited Statement of Accounts for 2025/26.

Members were advised that the draft unaudited Statement of Accounts had been signed and published on the Authority's website on 26 June 2026, ahead of the Government deadline of 30 June 2026 for sign-off by the S.151 Officer. The accounts were subject to audit by Forvis Mazars, the Authority's external auditor, whose work was expected to commence in the summer of 2026 with completion required by 31 January 2027. The accounts captured the financial impact of the Authority's activities during 2025/26 and presented a picture of robust finances despite the significant effects of pay and non-pay inflation. The Chair commended the Finance Team on the timely production of the accounts.

The Committee asked whether historical data, particularly around casualties, could be provided for comparison within the service performance summary, and queried the context for the deliberate fires figure. It was explained that the report provided a factual output and that, in future, a link to the biannual performance report could be included, which would offer comparative and contextual detail. On deliberate fires, the Service worked with the police, whilst its powers were limited, it was involved in investigation and prevention activity, and the vast majority of deliberate fires were low-level in nature.

In response to questions on the detail of the accounts, Members were advised that the content was consistent with previous years, that the £1.4m variance was correctly recorded as an overspend, met by a transfer from reserves, that the movement in the collection fund position reflected the Authority's share of the surplus or deficit reported by the billing local

authorities, and that the reserve figures were determined by an annual calculation, with the absence of movement reflecting that the Authority had managed within its existing budget. It was confirmed that no issues were anticipated with the forthcoming audit.

Asked whether depreciation and amortisation considerations would prompt a move towards smaller appliances, officers confirmed there were no concerns with the financial management of the fleet. Larger appliances costed in the region of £350,000 and smaller appliances closer to £200,000. The options were being considered, but the fleet needed to remain reflective of the risk carried by the Service, as determined by the Medium Term Resource Strategy (MTRS). Vehicles were maintained for up to 15 years before being auctioned or donated and were rotated between busier stations so that they depreciated at a consistent rate.

On the employment tribunal case, it was explained that the timescale for resolution was not known and that the item must remain in the accounts until the Authority was advised otherwise. The associated uncertainty around liabilities would be managed by amending the assumptions and adjusting the accounts in the following year.

Recommended to the Fire Authority – That the unaudited Statement of Accounts 2025/26 be endorsed to the Fire Authority for approval subject to a corrected date in the report.

31/26 TREASURY MANAGEMENT OUTTURN 2025/26 – The Committee received a report of the Deputy Chief Finance Officer/Deputy S.151 Officer reviewing the Authority's treasury management activity and Prudential Indicators for 2025/26, in accordance with the CIPFA Code of Practice on Treasury Management.

Members were informed that the Authority's temporary investments totalled £17.0m as at 31 March 2026, with interest earned of £0.964m representing a rate of return of 4.73 per cent against a benchmark of 3.75 per cent. Interest earned was £0.214m higher than budgeted, reflecting higher interest rates and higher cash balances than anticipated. No short-term borrowing had been undertaken during the year, the Authority repaid £0.8m of PWLB debt upon maturity and took no new borrowing, leaving closing PWLB debt of £15.0m at 31 March 2026. The Authority had operated wholly within its approved Prudential Indicators, and the under-borrowed position of £7.5m would save approximately £0.4m in interest each year until the borrowing was taken.

The Committee commended officers on the Authority's sound financial management. In response to a question on the effect of interest rates, it was explained that if rates were high the Authority would utilise short-term borrowing and keep its capital programme under review. On investments, it was confirmed that the cash balance held for investment had performed better than anticipated.

Recommended to the Fire Authority – That assurance be taken from the treasury management activities undertaken during 2025/26 and the Prudential Indicators, as detailed in the report and its Appendix 1.

32/26 EXTERNAL AUDIT – ANNUAL STRATEGY MEMORANDUM 2026/27 – The Committee received the Audit Strategy Memorandum of Forvis Mazars for the year ending 31 March 2026, setting out the planned scope, approach and timing of the external audit, the significant and enhanced audit risks identified, materiality, fees, and the auditor's consideration of its independence.

The external auditor confirmed that the significant audit risks remained consistent with the prior year, comprising the valuation of property, plant and equipment, management override of controls, and the valuation of the net defined benefit pension liability. Overall materiality was anticipated at £1.650m, with performance materiality of £1.320m and a specific materiality of £5,000 applied to senior officers' remuneration including exit packages.

In response to a question, the auditor advised that no issues were foreseen at present. The audit would commence in September 2026 and sufficient time was available ahead of the backstop deadline.

Resolved – That the External Audit Annual Strategy Memorandum be received.

33/26 INTERNAL AUDIT: MONITORING OF SECONDARY EMPLOYMENT – RECOMMENDATIONS PROGRESS – The Committee received a report of the Assistant Director of People and Culture setting out the actions undertaken and planned to address the findings of His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspection and the recommendations of the internal audit review of the monitoring of working hours of employees with declared secondary employment.

Members were advised that arrangements now in place included targeted manager training and guidance issued in February 2026, routine discussion of secondary employment within On Call one-to-one meetings, more formalised 7-day and 56-day checks with reporting to senior officers, monthly HR-led dip sampling, an updated PDR form with a dedicated secondary employment section, an annual data cleanse, next due July 2026, and automated monitoring through the FireWatch system. Quarterly letters to the main secondary employer, HFRS Solutions, and quarterly HR meetings with Heads of Function would continue, and the Secondary Employment and Outside Interests Policy and associated EIA had been reviewed.

The Committee asked what could be done in respect of employees with external employment. It was acknowledged that the Service was reliant on individuals declaring their position through the annual data cleanse and PDR conversations, but that considerable due process now surrounded secondary employment. Hours were recorded daily within the FireWatch system, which contained inbuilt rotas and flagged where individuals exceeded their Working Time Regulations hours, enabling appropriate management action. A new governance structure was in place around the resulting reports, with internal staff supporting those roles and the Head of HR challenging managers on the content of the reports.

In relation to employees holding dual contracts, it was explained that On Call availability was recorded as rest time, given that the timing of emergencies could not be known, and that the command-and-control system would draw this information through into a single report. Members observed that the Service's responsibility in this area had its limits. It was noted that the objective was to provide assurance that the Service was doing the right thing. It was also confirmed that the wellbeing of staff with secondary employment was considered, particularly those running their own businesses, in relation to stress. The Committee confirmed that it was assured by the arrangements described.

Resolved – That assurance be taken from the actions outlined in response to the HMICFRS inspection finding.

34/26 INTERNAL AUDIT – JOINT ESTATES SERVICE – RECOMMENDATIONS PROGRESS – The Committee received a report of the Head of Estates and Resilience providing an update on the actions identified through the TIAA internal audit of the Joint Estates Service (JES) and how these had been addressed within the revised JES Collaboration Agreement, effective from 1 April 2026.

Members noted that five of the six audit recommendations were complete, with improvements embedded across governance (including the Joint Estates Board and escalation to the Transformation Board), an expanded KPI and performance framework, operational oversight, business continuity, and financial transparency through open-book accounting. One action remained in progress relating to the development of a statutory compliance register, which would be monitored through Joint Estates Board governance arrangements. The associated risk rating had been reduced from high to medium, with the next milestone in October 2026 to support implementation from April 2027.

In response to a question, it was confirmed that the outstanding recommendation would be completed within the current financial year. The Committee was advised that the revised agreement identified responsibilities and KPIs, the delivery of which could be monitored through the facilities management software. The JES was seeking a new system, and the Service was exploring bringing the facilities management system in-house within Humberside to offer an improved service to the end user, with a system having been onboarded by the

team. Whilst there was a clear risk in transferring the register in-house, the efficiency benefits were considered to outweigh it, with an in-house cost of approximately £10,000 compared with the Service's contribution to the joint system. It was further explained that the October 2026 milestone related to the review of the whole collaboration agreement with the police, with the annual review cycle running from October to April.

Resolved – That assurance be taken in the accuracy and completeness of the report and the progress made in addressing the findings of the TIAA audit of the Joint Estates Service.

35/26 INTERNAL AUDIT – DIRECTOR OF AUDIT OPINION AND ANNUAL REPORT 2025/26 – The Committee received the 2025/26 Internal Audit Annual Report of TIAA, summarising the outcomes of the reviews carried out on the Service's framework of governance, risk management and control.

The Internal Auditors' annual opinion was that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place. All 65 days of planned coverage had been delivered, comprising ten assurance reviews of which two received Substantial Assurance, five Reasonable Assurance, two Limited Assurance and one No Assurance (Monitoring of Working Hours). A total of 12 urgent, 24 important and 5 routine recommendations were made during the year, and all internal audit performance targets were met or exceeded.

The Committee observed that the compliance risk area stood out within the analysis of recommendations. Officers explained that audit coverage was deliberately directed at areas where issues were likely to be found, and that compliance findings were usually about the effective recording of information where activity required by policy was being undertaken but not always recorded. The Service was compliant with all legislation and significant work was underway to address recording practices. Contributing factors included the transient nature of some posts and shift rotation, meaning that keeping training records up to date could be a challenge, and a campaign was in progress to ensure policy was applied consistently. TIAA added that the number of recommendations had been driven largely by two audits, including Monitoring of Working Hours, which skewed the overall figures.

Asked whether policies were too demanding, TIAA advised that the issue was more one of staff awareness. Policies were driven by legislation, and record keeping was often the challenge. On the consequences of non-compliance, officers confirmed that the Service was alive to the issue, had met with Heads of Function, and had put in place additional measures and clarity.

The Committee sought further detail on the Limited Assurance opinion for Multi Agency Training and whether compliance applied there. TIAA confirmed the review had been reported to the Committee previously; five recommendations had been made, of which four related to compliance and three were priority two, typically concerning late renewal of training. Officers undertook to review the audit after the meeting and circulate additional information to Members. It was also noted that new exercises were held in the exercise hub with multi-agency partners, and that the Health and Safety team audited the exercises to ensure they remained reflective of the Service's risk.

Resolved – That the Internal Audit Director of Audit Opinion and Annual Report 2025/26 be received.

36/26 INTERNAL AUDIT REPORTS – The Committee received the Summary Internal Controls Assurance (SICA) report of TIAA, providing an update on emerging governance, risk and internal control issues and progress against the 2025/26 and 2026/27 Annual Plans.

Since the previous meeting, final reports had been issued in respect of Talent Development (Reasonable), Visibility of Senior Managers (Reasonable), ICT Management Controls (Substantial), Key Financial Controls (Substantial) and the year-end Follow Up, together with the first review of 2026/27, Project Management (Reasonable). No Priority 1

recommendations had been made since the previous SICA report, no changes had been made to the approved plan, and no frauds or irregularities had been notified.

In response to a question on project costs within the Project Management review, officers confirmed the finding had been addressed; it was a governance matter concerning a clearer line of reporting and was now complete.

On the Visibility of Senior Managers review, which stemmed from an HMICFRS Area for Improvement, officers explained that the perception of visibility related in practice to station managers rather than the Strategic Leadership Team. A range of activities had been undertaken in response, and a report detailing these would be presented to the Fire Authority. The three lines model was used to ensure governance was sustainable, encompassing SLT visits and the measurement of outputs and outcomes, recognising that Areas for Improvement of this kind were inherently subjective. The Service was also taking creative approaches to increase visibility across the organisation, including different types of briefings and guest speakers, and had reviewed how it communicated with staff on full-time shift systems. Internal audit coverage was deliberately directed at areas that might fall short of best practice, providing independent verification. Visibility would be measured through the staff survey and focus groups, taking place in August and September.

Members also queried whether the priority rating would now reduce, and the position of the recommendation. TIAA confirmed that the priority would drop if the audit were reperformed now, and that whilst some recommendations could be difficult to implement and embed, the recommendation in question was complete, with guidance and policies having been updated.

Resolved – That the Internal Audit reports be received**.**

37/26 ANNUAL STATEMENT OF ASSURANCE 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Annual Statement of Assurance 2025/26, produced in accordance with the Fire and Rescue National Framework for England.

The Statement provided assurance that robust arrangements were in place across financial, governance and operational matters, and that due regard had been paid to the expectations set out in the Community Risk Management Plan 2025-28 and the requirements of the National Framework. Members noted that the Service had completed all 15 recommendations of the HMICFRS thematic inspection into the handling of misconduct within the deadlines set.

Recommended to the Fire Authority – That the draft Annual Statement of Assurance 2025/26 be endorsed for approval by the Fire Authority.

38/26 ANNUAL GOVERNANCE STATEMENT 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Annual Governance Statement (AGS) 2025/26, providing an overall assessment of the effectiveness of the Authority's governance arrangements for the period 1 April 2025 to 31 March 2026, in compliance with the Accounts and Audit Regulations 2015 and informed by the CIPFA/Solace Delivering Good Governance in Local Government Framework (2016 Edition) and its May 2025 Addendum.

The review had concluded that governance arrangements were fit for purpose during 2025/26, that no significant governance failures had been identified, and that arrangements were in place and operating effectively across the seven principles of good governance, supported by a robust system of internal control and assurance.

Recommended to the Fire Authority – That the draft Annual Governance Statement 2025/26 be endorsed for approval by the Fire Authority.

39/26 ANTI-FRAUD AND CORRUPTION STATEMENT 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Anti-Fraud and

Corruption Statement 2025/26, setting out the arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

Members noted that the Committee had reviewed the anti-fraud related policies at its meeting of 9 February 2026 and that its recommendations to enhance the policies had been implemented. Appropriate anti-fraud arrangements had been maintained during 2025/26 through regular policy review, whistleblowing mechanisms and the Service's relationship with Internal Audit, including participation in the Cabinet Office's National Fraud Initiative. No allegations of fraud, bribery or corruption had been reported during the year.

Recommended to the Fire Authority – That the draft Anti-Fraud and Corruption Statement 2025/26 be endorsed for approval by the Fire Authority.

40/26 USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA) 2000 – ANNUAL REPORT 2025/26 – The Committee received a report of the Area Manager of Service Improvement on the Authority's use of powers under the Regulation of Investigatory Powers Act 2000 and the Investigatory Powers Act 2016 during 2025/26.

Members were advised that over the course of 2025/26 no covert surveillance, nor any requests for covert surveillance activity, had been undertaken, and that the Authority had not been subject to any investigation by the Investigatory Powers Commissioner's Office.

In discussion, it was confirmed that the Authority had never found it necessary to exercise its covert powers, and that if it ever did so it would be alongside police colleagues and it was difficult to envisage a situation in which the powers would be required. The power was delegated to the Chief Fire Officer, and annual reporting was required irrespective of use. Asked whether the powers had been considered for internal surveillance, officers explained that this had been considered but that surveillance was preferred to be used overtly, as a preventative measure.

Resolved – That the update be received.

41/26 ANNUAL REVIEW OF STRATEGIC LEADERSHIP TEAM REGISTER OF INTERESTS – The Committee received a report of the Area Manager of Service Improvement supporting its responsibility under the Constitution (Part 2, Article 6, Section 6.4.6(a)) to maintain oversight of Strategic Managers' registers of interests.

Members noted that the Strategic Leadership Team Register of Interests was reviewed at least annually and updated as necessary to reflect changes in personnel or declared interests, and was published on the Service's website in the interests of transparency and public accountability. The annual review had been completed. It was also noted that declarations of interests were examined by the external auditors as part of the audit process.

Resolved – That the contents of the report and the arrangements in place for the review and publication of the Strategic Leadership Team Register of Interests on the Service's website be noted.

42/26 SCRUTINY WORK PROGRAMME – The Committee received the Scrutiny Work Programme for 2026/27, setting out the topics, scope, sources and lead officers for scrutiny activity across the year, including Procurement and Commercial and Emergency Response Driving (9 November 2026), Responding to Fires and Other Emergencies and Health and Wellbeing of the Workforce (8 February 2027), and Communication and Engagement and Environmental Sustainability (8 March 2027).

Resolved – That the Scrutiny Work Programme be received.