HUMBERSIDE
Fire Authority

Fire & Rescue Service Headquarters Summergroves Way Kingston upon Hull HU4 7BB

Telephone 01482 565333

To: Members of the Governance, Audit and Scrutiny Committee	**Enquiries to:** Rob Close **Email:** committeemanager@humbersidefire.gov.uk **Tel. Direct:** (01482) 393899 **Date:** 29 June 2026

Dear Member

I hereby give notice that a meeting of the **GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE** of Humberside Fire Authority will be held on **TUESDAY 14 JULY 2026 AT 10.00AM** at HUMBERSIDE FIRE & RESCUE SERVICE HEADQUARTERS, SUMMERGROVES WAY, KINGSTON UPON HULL, HU4 7BB.

The business to be transacted is set out below.

Yours sincerely

Rob Close
Committee Manager

A G E N D A

Business	Page Number	Lead	Primary Action Requested
1. Appointment of the Chair for 2026/27	-	Monitoring Officer/ Secretary	To approve
2. Apologies for absence	-	Monitoring Officer/ Secretary	To record
3. Declarations of Interest (Members and Officers)	-	Monitoring Officer/ Secretary	To declare and withdraw if pecuniary
4. Minutes of the meeting of 13 April 2026	(pages 3 - 5)	Chair	To approve
5. Annual Statement of Accounts (Unaudited) 2025/26	(pages 6 – 94)	Joint Deputy Chief Finance Officer / Deputy Section 151 Officer	To consider and make any recommendations to the HFA
6. Treasury Management Outturn 2025/26	(pages 95 - 103)	Joint Deputy Chief Finance Officer / Deputy Section 151 Officer	To consider and make any recommendations to the HFA
7. External Audit - Annual Strategy Memorandum 2026/27	(pages 104 - 127)	External Audit (Forvis Mazars)	To consider and make any recommendations to the HFA
8. Monitoring of Working Hours Internal Audit - Recommendations Progress Reports	(pages 128 - 130)	Assistant Director of People & Culture	To receive

Business	Page Number	Lead	Primary Action Requested
9. Joint Estates Internal Audit - Recommendations Progress Report	(pages 131 - 134)	Area Manager of Resilience & Public Safety	To receive
10. Internal Audit - Director of Audit Opinion and Annual Report 2025/26	(pages 135 - 138)	Internal Audit (TIAA)	To receive
11. Internal Audit Reports	(pages 139 - 217)	Internal Audit (TIAA)	To receive
12. Annual Statement of Assurance 2025/26	(pages 218 - 222)	Area Manager of Service Improvement	To consider and endorse to the HFA
13. Annual Governance Statement 2025/26	(pages 223 - 234)	Area Manager of Service Improvement	To consider and endorse to the HFA
14. Anti-Fraud and Corruption Statement 2025/26	(pages 235 - 238)	Area Manager of Service Improvement	To consider and endorse to the HFA
15. Use of Regulation of Investigatory Powers Act (RIPA) 2000 - Annual Report 2025/26	(pages 239 - 241)	Area Manager of Service Improvement	To receive
16. Annual Review of SLT Register of Interests	(pages 242 - 243)	Area Manager of Service Improvement	To receive
17. Scrutiny Work Programme	(pages 244 - 247)	Committee Manager	To receive

HUMBERSIDE FIRE AUTHORITY

GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

13 APRIL 2026

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

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, Jamie Morris – Head of Corporate Assurance, Gareth Naidoo – Senior Corporate Assurance Officer, Lisa Nicolson – Monitoring Officer/Secretary, and Rob Close – Committee Manager.

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

20/26 APOLOGIES FOR ABSENCE – Apologies for absence were received from Nigel Saxby and Gerry Wareham.

21/26 DECLARATIONS OF INTEREST – No declarations of interest were made with respect to any items on the agenda.

22/26 MINUTES – **Resolved** – That the minutes of the meeting held on 16 March 2026 be approved as a correct record.

23/26 AMENDMENT TO THE CONSTITUTION – APPEALS COMMITTEE – The Committee received a report of the Monitoring Officer/Secretary which set out a proposal to amend the Humberside Fire Authority Constitution in relation to the Appeals Committee.

Members were advised that the Authority currently operated an ad hoc Appeals Committee, comprising of four Members, to determine appeals against employment dismissal. This approach did not comply with the seventh edition of the National Joint Council (NJC) Scheme of Conditions of Service (the “Grey Book”) which required that appeals be heard by a more senior manager not previously involved in the case.

The position agreed by National Joint Council (NJC) for appeals was that “the appeal shall be heard by a higher level of manager. Arrangements for the final appeal stage against dismissal should be determined locally but be consistent with the principle that the corporate level involved should be higher than the level which heard the previous stage”. The same document was explicit regarding the level (role) at which dismissal could be considered; this was at Area Manager (AM) level or above.

The Service was an outlier in that appeals against dismissal were heard by Members of the Fire Authority. Across UK public services, including most Fire and Rescue Services, appeals against dismissal were determined by senior officers rather than elected Members, ensuring consistency and professional HR led practice.

The Committee was informed that the current arrangements exposed the Service to a heightened risk of Employment Tribunal challenge, particularly where delays occurred or where decision-making was not aligned with Advisory, Conciliation and Arbitration Service (ACAS) best practice. It was noted that ACAS guidance required appeals to be heard promptly and by an appropriately senior and impartial individual, with failure to comply potentially resulting in increased compensation awards.

Members were advised that convening an Appeals Committee had, on occasion, resulted in delays due to Member availability, and that there had been instances nationally

where procedural defects, rather than the merits of a case, had led to successful tribunal outcomes. The report further highlighted that Member-led appeal arrangements may present risks in relation to role clarity, potential bias and inconsistency, given that employment matters were operational in nature and required specialist HR expertise. The Committee noted that the proposed officer-led model would enable appeals to be heard by the Chief Fire Officer, or an appropriately senior delegated officer, ensuring compliance with national guidance, improving timeliness and strengthening procedural consistency. It was also noted that this approach aligned with sector practice across fire and rescue services and supported clearer separation between Member strategic oversight and operational decision-making.

The Committee expressed support for the proposal but queried the absence of explicit reference to Human Resources (HR) professional involvement within the appeals process. It was confirmed that HR support was embedded within the internal process and that a HR professional was always present throughout an appeal. Consideration was also being given as to whether Equality, Diversity and Inclusion (EDI) representation should be included in the process.

The Committee sought clarification on whether appellants were entitled to union representation in appeals. It was confirmed that all employees had the right to representation, whether they were a member of a trade union or not.

Recommended to the Fire Authority –That the Authority approves the abolition of the Appeals Committee (Option 1 in the report):

(i) Appeals against dismissal will be heard by the Chief Fire Officer or an appropriate senior delegated officer, in accordance with the National Joint Council Scheme of Conditions of Service and Advisory, Conciliation and Arbitration Service Code of Practice.

(ii) Part 2, Article 8 - Appeals Committee specifies that the new process will be supported by an HR representative.

24/26 REVIEW AND REAFFIRMATION OF THE CONSTITUTION – The Committee received a report of the Monitoring Officer/Secretary which set out the proposed annual review and reaffirmation of the Authority's Constitution. Members were advised that the Authority was required to review and reaffirm its Constitution on at least an annual basis.

The primary proposed amendment related to the Scheme of Delegation, specifically increasing the Chief Fire Officer and Chief Executive's delegated authority to vary the overall establishment from 0.5 per cent to 1 per cent of the total annual budget. It was explained that the existing threshold had been in place for a number of years and was no longer reflective of current conditions, particularly in light of sustained wage inflation and increased workforce pressures.

Members were informed that the proposed increase would provide greater organisational flexibility to respond to fluctuations in workforce demand, support timely recruitment, and enable more agile management of resources, whilst retaining existing safeguards. These included a cap of 10 full-time equivalent posts, a requirement for affordability to be confirmed by the Section 151 Officer, alignment with the Strategic Plan and Community Risk Management Plan (CRMP) and continued annual reporting to the Authority on the use of delegated powers.

In response to a question, the Committee was advised that, historically, the organisation had been able to increase or reduce staffing levels within existing parameters on a cyclical basis. However, it was noted that this flexibility had been constrained in recent years

due to sustained wage increases. The Committee was informed that increasing the delegation to 1 per cent of the total annual budget, equating to approximately £621,000, would provide greater flexibility to manage workforce changes.

The Committee noted that this approach would support the organisation in realigning resources, managing natural turnover and responding to financial pressures without reliance on more formal workforce reduction approaches. It was further noted that the Service was currently operating a moratorium on vacancies, and that the proposed change would support a more agile approach to workforce management.

The Committee sought assurance regarding the impact of workforce changes on capacity. It was confirmed that, whilst there had been recent changes within teams, this had not resulted in a loss of overall capacity.

The secondary proposed amendments related to the previous item discussed (Minute 23/26 Amendment to the Constitution - Appeals Committee) whereby subject to the approval of the abolition of the Appeals Committee, the Constitution would be updated to remove all references to the Appeals Committee and to reflect an officer-led appeals process in line with national guidance and best practice.

Recommended to the Fire Authority - That the Authority approves the amendments to the Constitution as set out in Appendix 1 to the report:

(i) that the Authority approves the amendment to the Scheme of Delegation to increase the Chief Fire Officer and Chief Executive's authority to vary the overall establishment from 0.5 per cent to 1 per cent of the total annual budget;

(ii) that the Authority approves the removal of all references to the Appeals Committee within the Constitution and the corresponding amendments to the Scheme of Delegation.

25/26 OVERVIEW AND SCRUTINY WORK PROGRAMME – Resolved – That the Committee's 2026/27 Scrutiny work programme be approved.

	Agenda Item No. 4
Governance, Audit and Scrutiny **6 July 2026**	**Report by the Deputy Chief Finance Officer/Deputy S.151 Officer**

ANNUAL STATEMENT OF ACCOUNTS (UNAUDITED) 2025/26

1. SUMMARY

1.1 This report contains the Authority's full unaudited Statement of Accounts for 2025/26 (see Appendix 1).

1.2 The Accounts covered by this report in Appendix 1 are subject to audit by Forvis Mazars in their role as the Authority's external auditor. The draft unaudited Statement of Accounts for 2025/26 was signed and published on the Authority's website on 26 June 2026 which is an excellent achievement.

2. RECOMMENDATIONS

2.1 It is recommended that Members take assurance from the Accounts as set out at Appendix 1 and endorse their approval to the Fire Authority.

3. BACKGROUND

3.1 The production of the Annual Accounts is a key task for the Finance Team.

3.2 The Joint Deputy Chief Finance Officer, Head of Finance and the Finance team have undertaken a significant amount of the work required to deliver our Annual Accounts and they have done an excellent job against very tight timescales delivering them in a timely manner.

3.3 Forvis Mazars (the Authority's External Auditors) have been very supportive throughout the process and have participated in regular meetings during the period.

4. REPORT DETAIL

4.1 The unaudited Statement of Accounts 2025/26 are included in Appendix 1, for Members to review and comment.

4.2 Forvis Mazars are expected to commence its audit work in the summer of 2026. The Government has specified that the timescales for Annual Account sign-off by the S151 Officer is 30 June 2026 and also the completion of the audit is 31 January 2027.

5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

6. CONCLUSION

6.1 This report captures the financial impact of the Authority's activities during the 2025/26 financial year. The picture is one of robust finances despite the significant effects of pay and non-pay inflation.

Antoinette Diovisalvi
Deputy Chief Finance Officer/Deputy S.151 Officer

Officer Contact

Antoinette Diovisalvi – Deputy Chief Finance Officer/Deputy S.151 Officer
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Background Papers

2025/26 Annual Accounts working papers.
2025/26 Period 11 February 2026 Quarterly Finance and Procurement Update.

Glossary/Abbreviations

CFO/CE	Chief Fire Officer/Chief Executive
ESFM	Emergency Services Fleet Management
ESMCP	Emergency Services Mobile Communications Programme
S.151	Section 151 Local Government Act 1972

2025/26

HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Annual Accounts 2025/26

(Subject to Audit)

Contents

Notes to the Financial Statements

Narrative Report by the Executive Director of Finance/Section 151 Officer

Introduction

The Statement of Accounts summarises the financial performance of the Authority for year ended 31 March 2026. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The purpose of the narrative report is to offer interested parties a fair, balanced and easily understandable guide to the most significant matters reported in the accounts. The inevitable use of technical language has been kept to a minimum. A 'Glossary of Terms' (to help explain some of the technical terms) can be found in the appendices.

Organisational Summary

Humberside Fire and Rescue Service (HFRS) serves the communities within the areas of East Riding of Yorkshire Council, Hull City Council, North East Lincolnshire Council and North Lincolnshire Council. Governance of HFRS is provided through Humberside Fire Authority (HFA) made up of elected Members, nominated by each local authority.

Detailed in the 'Fire and Rescue National Framework for England', as approved under section 21 of the Fire and Rescue Services Act 2004, are the priorities of a fire and rescue authority, required in order to fulfil their statutory duty, to ensure provision of core functions:

- Make appropriate provision for fire prevention and protection activities and response to fire and rescue related incidents.
- Identify and assess the full range of foreseeable fire and rescue related risks their areas face.
- Collaborate with emergency services and other local and national partners to increase the efficiency and effectiveness of the service they provide.
- Be accountable to communities for the service they provide; and
- Develop and maintain a workforce that is professional, resilient, skilled, flexible, and diverse.

Humberside

HFRS serves a population of almost one million people across a geographical area of 1,358 square miles. Each of the unitary authority areas present the Service with different challenges, consisting of urban, rural, and coastal communities with some affluent areas and some areas suffering from significant deprivation.

The service area also includes a broad range of industrial and heavy commercial risks, having the second highest number of high hazard industrial sites in the UK. These include major petrochemical sites, natural gas storage, pharmaceutical industries, and large port complexes. Almost a quarter of the UK's sea borne trade passes through the Humber ports of Hull, Immingham, Grimsby, and Goole including 20 per cent of the UK's gas supply.

Service Statistics

- Number of fire stations: 31
- Number of fire engines: 54 (43 frontline and 11 reserve)
- Number of specialist emergency response vehicles: 14
- Number of Flexible Duty System vehicles: 32
- Number of Co-Responding and F.I.R.S.T (Falls, Intervention Response, Safety Team) vehicles: 11
- Number of staff: 914 (headcount)

Structure and Fire Station Locations

HFRS operates under a Service delivery structure of four districts (mirroring the four local authority areas), divided by the physical boundary of the Humber Estuary and river into North (Kingston upon Hull and East Riding) and South (North Lincolnshire and North East Lincolnshire). The respective Service delivery teams have the responsibility for all operational and safety matters in their area.

On-Call
Whole-Time
Combined (Whole-Time and On-Call)

Community Risk Management Plan (CRMP) and Strategic Plan 2025 - 2028

Each Fire and Rescue Authority must produce a CRMP, which is available to the public. The plan must reflect the following information:

- reflect up to date risk analyses including an assessment of all foreseeable fire and rescue related risks that could affect the area of the authority;
- demonstrate how prevention, protection and response activities will best be used to prevent fires and other incidents and mitigate the impact of identified risks on its communities, through authorities working either individually or collectively, in a way that makes best use of available resources;
- outline required service delivery outcomes including the allocation of resources for the mitigation of risks;
- set out its management strategy and risk-based programme for enforcing the provisions of the Regulatory Reform (Fire Safety) Order 2005 in accordance with the principles of better regulation set out in the Statutory Code of Compliance for Regulators, and the Enforcement Concordat;

- cover at least a three-year time span and be reviewed and revised as often as it is necessary to ensure that the authority is able to deliver the requirements set out in this Framework;
- reflect effective consultation throughout its development and at all review stages with the community, its workforce and representative bodies and partners; and
- be easily accessible and publicly available.

The Chief Fire Officer must, in exercising their functions, have regard to the Fire and Rescue Authority's CRMP and any set objectives and priorities which may then be outlined in a Strategic Plan. The Fire and Rescue Authority should give due regard to the professional advice of the Chief Fire Officer while developing the CRMP and when making decisions affecting the fire and rescue service.

The CRMP and Strategic Plan can be found at https://humbersidefire.gov.uk/about-us/our-vision-and-plans

The work of HFRS

HFRS has a legal duty to provide a fire and rescue service that meets the needs of the local communities, in accordance with the Service's CRMP. HFRS is prepared to deal with a wide range of emergencies, from house fires and road traffic collisions, to floods and chemical spills.

HFRS is responsible for the enforcement of fire prevention, petroleum, and explosives legislation, working with our communities to help keep people and property safe, providing a fire and rescue service for the people that live, work, and visit the Humberside area.

HFRS's emergency medical response teams are trained to respond immediately to life threatening calls received by the ambulance service, providing first responder intervention and increasing the chances of survival. In partnership with other agencies in the Hull City Council and East Riding of Yorkshire Council areas, HFRS has formed a Falls, Intervention Response, Safety Team (F.I.R.S.T) to deal with non-immediate life threatening incidents, predominantly following a fall, aiming to prevent the medical impact of such incidents while increasing and reducing the impact of less urgent calls on frontline services for both the health service and HFRS.

HFRS believes the most effective way to save lives and reduce injuries, to lessen the broader community impact from emergencies, is to engage in preventative activities to decrease the number of incidents that occur. To support such activities HFRS works closely with partner organisations and communities. Through the use of dedicated HFRS staff teams employed to work within the community, such as Prevention Advisors, they are able to engage with those people most vulnerable to fire, providing information and education. This includes signposting people who are vulnerable from issues not directly related to the fire service such as older people who may be at risk from severe weather, or household security.

HFRS has legal responsibilities to enforce fire safety legislation and do this by providing free advice to businesses to support their compliance with legislative requirements. If it is necessary, to keep the public and our firefighters safe, HFRS will prohibit or restrict the use of premises and prosecute persons responsible for breaches of legislation.

Response Standards

HFRS response standards set the target times for getting a fire engine to an incident.

For dwelling fires, the service area is divided into equal grid squares to eliminate any historical bias from previous boundaries. To better align emergency response with prevention efforts, the number of households matching the highest-risk Fire Fatality Profile (FFP) is assessed within each square. These areas are then categorised as High, Medium, or Low risk.

For Road Traffic Collisions (RTCs), the response standard is based on the 'golden hour' principle, the critical first hour after a traumatic injury, during which the chances of survival are significantly improved if the casualty reaches a trauma centre. The response model includes three key time elements: a 15-minute attendance target for the fire engine to arrive on scene; an average of 15

minutes for casualty extraction based on historical incident data; and up to 30 minutes of travel time to reach a trauma centre. Trauma centres have been mapped and average travel times calculated, particularly in high demand areas, to support this standard.

In managing these risks, HFRS sends two fire engines to every fire in a home and to road traffic collisions, aiming to arrive within the time frames categorised below:

- **High Risk Area:** 8 Minutes
- **Medium Risk Area:** 12 Minutes
- **Low Risk Area:** 20 Minutes
- **Road Traffic Collision:** 15 Minutes

The performance target for the **first engine** in attendance, is to accomplish the response standards on at least 90% of occasions. In 2025/26 the first engine exceeded these standards achieving 97% on all occasions.

The performance target for the **second engine** in attendance, is to accomplish the response standards on a least 80% of occasions. In 2025/26 the second engine exceeded these standards achieving 92% on all occasions.

Service Performance Summary 2025/26

Service Performance Indicator (SPI)	Service Target	Actual Performance
SPI 1 Total Fatalities	Aspirational Zero	3
SPI 1.1 Total Casualties	Aspirational Zero	25

The preceding data is a breakdown of the total number of key incidents across 2025/26. Where appropriate Service Performance Indicators (SPI) are performance managed against calculated thresholds to define the range between high and low performance values for each of the different incidents. Thresholds enable the Service to analyse trends more accurately and less reactionary, enabling the deployment of resources and / or intervention activities more effectively.

Red	Performance that is a concern and needs addressing (above the upper threshold limits)
Green	Performance is positive and should be replicated (below the lower threshold limits)
Blank	Performance is stable between upper and lower thresholds

SPI	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	Total
SPI 2.2 Total Deliberate Fires	35	31	45	53	69	32	28	29	23	17	21	35	418
SPI 2.3 Accidental Dwelling Fires	31	28	38	23	34	34	27	30	36	43	35	39	298
SPI 2.4 Deliberate Secondary Fires	224	279	235	183	245	105	143	78	50	64	56	102	1764
SPI 2.5b False Alarm Non -Domestic	21	26	31	48	34	27	22	36	30	31	27	20	353
Total	311	364	349	307	382	198	220	173	139	155	139	196	2933

More detailed information on each of the above SPIs can be found in our Annual or Bi-Annual Performance Report published on our website under the section ‘Our Performance’:

https://humbersidefire.gov.uk/about-us/our-vision-and-plans

The Authority's Accounts for the year 2025/26 are set out on pages 1-68 and in addition to this narrative report they consist of:

The Statement of Responsibilities details the responsibilities of the Authority and the Executive Director of Finance/S.151 Officer for the Accounts. This statement is signed and dated by the Executive Director of Finance/S.151 Officer under a statement that the Accounts give a True and Fair View of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2026.

The Movement in Reserves Statement shows the movement in the year on the different Reserves held by the Authority. This statement is split into usable and unusable Reserves; the usable Reserves are those that can be used by the Authority to fund expenditure; and the unusable Reserves are those Reserves that are required to mitigate the effect of some transactions on council tax and those Reserves that are created to mitigate unrealised gains and losses.

The Comprehensive Income and Expenditure Statement shows the accounting cost of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Authority raises taxation in accordance with regulations which are different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement (the movement on usable reserves).

The Balance Sheet which shows the value of the Assets and Liabilities recognised by the Authority at the Balance Sheet date.

The Cash Flow Statement which shows the changes in cash and cash equivalents during the year. This statement shows how the Authority generates and uses its cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The Pension Fund Account which shows the movements relating to the Firefighters' Pension Fund.

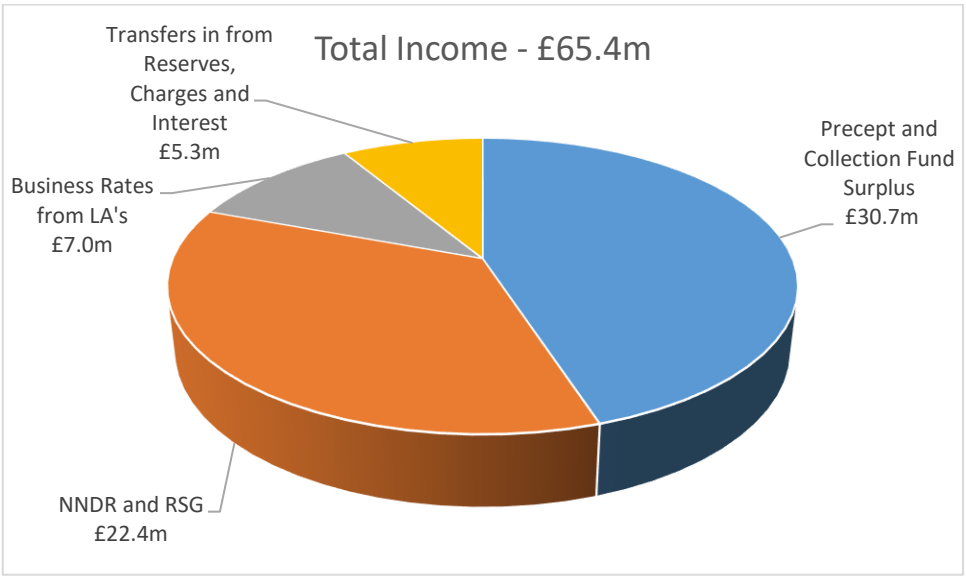
2025/26 Financial Year

Despite significant financial challenges over recent years the Authority has managed to contain its expenditure in line with its available budget.

The 2025/26 financial year has seen the Authority deliver a balanced budget position indicating good financial management given increased cost pressures.

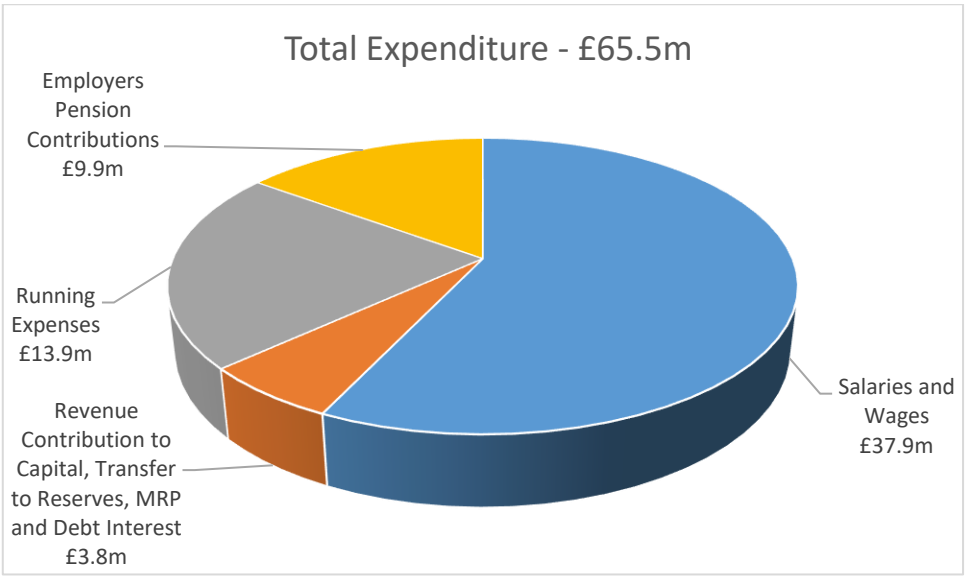
Future reductions in funding are anticipated from 2026/27 onwards following the fair funding review. The Authority will work hard to find the required efficiencies while ensuring little or no impact on the communities of Humberside.

Income



In 2025/26, the Authority received Revenue Support Grant and an allocation of pooled National Non-Domestic Rates directly from Central Government. It also sets a Precept (council tax) throughout the Humberside area for the balance of its expenditure requirements. The Precept set for 2025/26 was £30.29m (2024/25 was £28.33m) which equated to a Council Tax Band D Equivalent of £102.93 (2024/25 was £97.94).

Expenditure



Budget Outturn Position

Income of £65.455m was received by the Authority of which £65.508m was incurred on expenditure during 2025/26 leaving a deficit of £0.053m (appendix 1 shows how this reconciles with the Movement in Reserves Statement and the Expenditure and Funding Analysis in note 2).

Analysis of the Major Revenue Variances (a comprehensive table is presented in Appendix 1)

Non-Pay Variances

During 2025/26, the overall variance across all non-pay budgets was an overspend of £1.4m. This was primarily a combination of :

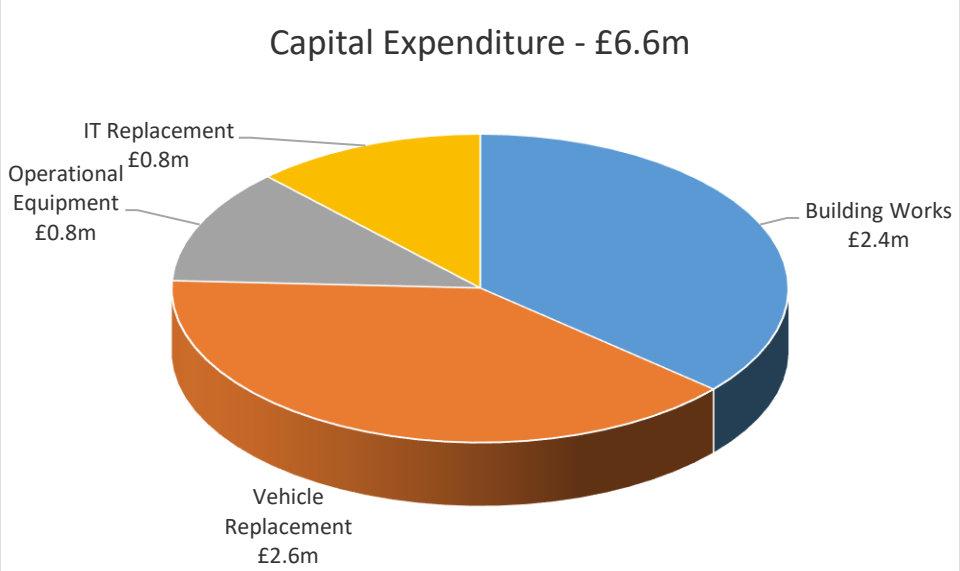
- lower estates running cost due to lower unit costs on utilities than budgeted for and the implementation of energy efficient items that has reduced the energy usage;
- delays in Services exiting the East Coast Consortium Control Room, which reduced the level of costs that were allocated to the remaining Fire and Rescue Services
- the transfer form earmarked reserves was not needed during the year due to the underspends on pay and the above non pay.

Income

During 2025/26 the Authority received £0.5m additional income relating mainly to additional ringfenced Government grants, staff secondments, funding of the Road Safety team and income in relation to Mutual Aid Assistance. In addition to this the Authority received additional investment income of £0.2m due to higher cash balances and interest rates.

Capital Expenditure

During 2025/26, £6.6m was invested in capital projects against a budget of £8.2m due to a number of schemes that are expected to be completed during 2026/27. These projects include various building works across the estate, replacement programmes for vehicles, operational equipment and IT replacement. (A more detailed breakdown is provided in Appendix 2).



Financing of Capital Expenditure

The Authority has a rolling capital programme that is reviewed throughout the year. The programme is financed by external borrowing, capital receipts and revenue contributions.

Humberside Fire Authority Reserves

Balances at 1 April 2025 stood at £15.679m. By deducting the deficit for the year of £53k and the transfer from reserves during the year of £142k, reserve balances at 31 March 2026 now stand at £15.484m (exclusive of the ESFM (Humberside) Ltd Reserve).

Future Spending Plans

The Authority has published a Medium-Term Resource Strategy for 2026/27 – 2030/31 which sets out the overall shape of the Authority's budget. It establishes how available resources will best deliver corporate objectives and mitigate corporate risks identified in the Strategic Plan. The current level of borrowing, including long-term leases held by the Authority, is £16.564m. The operational boundary is £35.0m and the authorised

limit is £40.0m (these are part of the Authority's prudential indicators that have been previously agreed in the Authority's Treasury Management report; Fire Authority March 2025).

International Accounting Standard 19 (IAS 19)

IAS 19 requires employers to report the full cost of pension benefits as they are earned, regardless of whether they have been paid for. The Local Government Pension Scheme has a liability of £0.026m (2024/25 was an asset of £0.029m) and the liability on the Firefighters' Pension Scheme is £466.930m (2024/25 was £475.570m). The Authority's liability includes the Firefighters' Pension Scheme 1992, the Firefighters' Pension Scheme 2006, Firefighters' Pension Scheme 2015 and the Modified Firefighters' Pension Scheme. It should be noted that IAS 19 does not impact upon the level of balances held by the Authority. (Under IAS19 injury awards are now recognised in the accounts of the Authority).

Humberside Fire Authority Pension Fund Account

The Financial Statements include a separate section for the Humberside Fire Authority Pension Fund Account. Under the pension funding arrangements each Authority in England is required by legislation to operate a Pension Fund and the amounts that must be paid into and out of the fund are specified by regulation.

Change in Statutory Function

There have been no changes to the Authority's statutory functions during 2025/26.

Significant Change in Accounting Policies

There have been no significant changes to the accounting policies used by the Authority.

Material Events after 31 March

There are no material events after 31 March to disclose.

Going Concern

The savings proposals previously agreed have resulted in a balanced budget for 2026/27 and over the life of the Medium-Term Resource Strategy so the Authority will remain a Going Concern. Practice Note 10 of the Financial Reporting Council's Statement of Recommended Practice assumes that public sector organisations will remain as going concerns provided the services continue of which there is no plan to stop delivering a Fire and Rescue Service for Humberside.

Further Information

The Statement of Accounts is intended to give electors, Members, employees and other interested parties clear information about the Authority's finances. I would welcome any comments, which would help to improve the information. To this end a questionnaire has been devised and included in the Accounts.

Further information about the accounts is available from the Finance Section, Service Headquarters, Summergroves Way, Hull, HU4 7BB. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised on the Authority's website www.humbersidefire.gov.uk.

Acknowledgment

I would like to express my appreciation to Shaun Edwards, Antoinette Diovisalvi and colleagues within the Finance team for their assistance in compiling the financial statements.

Martyn Ransom FCCA

Executive Director of Finance/Section 151 Officer – May 2026

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I confirm that these accounts were approved at the Fire Authority meeting held on 17 July 2026.

Signed	**Date**

Executive Director of Finance and Section 151 Officer Responsibilities

The Executive Director of Finance and Section 151 Officer is responsible for the preparation of the Authority's Statement of Accounts which, in accordance with the *Code of Practice on Local Authority Accounting in Great Britain* (the 'Code of Practice'), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) is required to present fairly the financial position of the Authority at the accounting date, and its income and expenditure for year ended 31 March 2026.

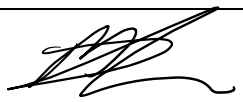
In preparing this Statement of Accounts, the Executive Director of Finance/Section 151 Officer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the Code of Practice.

The Executive Director of Finance and Section 151 Officer has also:

- Kept proper accounting records which are up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with regulation 9(1) of the Accounts and Audit Regulations 2015, I certify that the attached Statement of Accounts presents a True and Fair View of the financial position of the Authority as at 31 March 2026 and its income and expenditure for the year

Signed 	**Date**

STATEMENT OF ACCOUNTS

MOVEMENTS IN RESERVES STATEMENT

This statement shows the movement in the year on the different Reserves held by the Authority, analysed into 'Usable Reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other Reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different to the statutory amounts required to be charged to the General Reserve Balance for council tax setting purposes. The Net Increase / (Decrease) before transfers to Earmarked Reserves shows the statutory General Fund before any discretionary transfers to or from Earmarked Reserves undertaken by the Authority.

2025/26	Earmarked Reserves	General Fund Balance	Usable Capital Receipts Reserve	Total Usable Reserves	Pensions Reserve	Capital Adjustment Account	Revaluation Reserve	Collection Fund Adjustment Account	Accumulated Absences Account	Total Authority Reserves
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Note(s)	**7**	**2**			**4**	**7**	**7**			
Balance at 31 March 2025	10,238	5,971	**127**	**16,336**	(475,609)	14,237	21,596	624	(287)	**(423,103)**
Surplus or (Deficit) on Provision of Services (accounting basis)		(19,280)		**(19,280)**						**(19,280)**
Other Comprehensive Income and Expenditure				**-**	25,925		4,848			**30,773**
Total Comprehensive Income and Expenditure	**-**	**(19,280)**	**-**	**(19,280)**	**25,925**	**-**	**4,848**	**-**	**-**	**11,493**
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 11)		18,940	(14)	**18,926**	(17,262)	(105)	(475)	(976)	(108)	**-**
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	(340)	(14)	**(354)**	8,663	(105)	4,373	(976)	(108)	**11,493**
Transfers to / (from) Earmarked Reserves	(174)	174		**-**						**-**
Increase / (Decrease) in Year	**(174)**	**(166)**	**(14)**	**(354)**	**8,663**	**(105)**	**4,373**	**(976)**	**(108)**	**11,493**
Balance at 31 March 2026	**10,064**	**5,805**	**113**	**15,981**	**(466,946)**	**14,131**	**25,970**	**(352)**	**(395)**	**(411,610)**

The accompanying notes form part of these Financial Statements.

MOVEMENT IN RESERVES STATEMENT

2024/25	Earmarked Reserves	General Fund Balance	Usable Capital Receipts Reserve	Total Usable Reserves	Pensions Reserve	Capital Adjustment Account	Revaluation Reserve	Collection Fund Adjustment Account	Accumulated Absences Account	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Note(s)	**7**	**2**			**4**	**7**	**7**			
Balance at 31 March 2024	8,411	7,225	**94**	**15,730**	(526,292)	16,001	23,802	576	(180)	**(470,360)**
Surplus or (Deficit) on Provision of Services (accounting basis)		(19,666)		**(19,666)**						**(19,666)**
Other Comprehensive Income and Expenditure				**-**	68,696		(1,773)			**66,923**
Total Comprehensive Income and Expenditure	**-**	**(19,666)**	**-**	**(19,666)**	**68,696**	**-**	**(1,773)**	**-**	**-**	**47,257**
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 11)		20,239	33	**20,272**	(18,013)	(1,766)	(434)	48	(107)	**-**
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	573	33	**606**	50,683	(1,766)	(2,207)	48	(107)	**47,257**
Transfers to / (from) Earmarked Reserves	1,827	(1,827)		**-**						**-**
Increase / (Decrease) in Year	**1,827**	**(1,254)**	**33**	**606**	**50,683**	**(1,766)**	**(2,207)**	**48**	**(107)**	**47,257**
Balance at 31 March 2025	**10,238**	**5,971**	**127**	**16,336**	**(475,609)**	**14,237**	**21,596**	**624**	**(287)**	**(423,103)**

The accompanying notes form part of these Financial Statements.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year for providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

Year ended 31 March 2025					Year ended 31 March 2026		
£'000	£'000	£'000			£'000	£'000	£'000
Gross Expenditure	Gross Income	Net Expenditure		Note(s)	Gross Expenditure	Gross Income	Net Expenditure
3,506	(431)	**3,075**	Community Fire Safety		3,380	(425)	**2,955**
35,410	(645)	**34,765**	Fire Fighting & Rescue Operations *		33,948	(589)	**33,359**
19,986	(1,327)	**18,659**	Management and Support		20,716	(1,211)	**19,505**
128	-	**128**	Corporate and Democratic Core		136	-	**136**
99	-	**99**	Corporate Management		122	-	**122**
177	-	**177**	Non Distributed Cost/(Income)		-	-	**-**
59,306	**(2,403)**	56,903	**Cost of Services**		**58,302**	**(2,225)**	**56,077**
-	(109)	**(109)**	Other Operating Expenditure		654	(677)	**(23)**
24,469	(1,191)	**23,278**	Financing and Investment Income and Expenditure		25,476	(964)	**24,512**
-	(60,405)	**(60,405)**	Taxation and Non-Specific Grant Income		-	(61,288)	**(61,288)**
		19,666	**(Surplus) or Deficit on Provision of Services**				**19,280**
		1,773	(Surplus) or Deficit on Revaluation of Non Current Assets				(4,848)
		(68,696)	Remeasurement of the net defined liability / (asset)				(25,925)
		(66,923)	**Other Comprehensive Income and Expenditure (Surplus)/Deficit**				**(30,773)**
		(47,257)	**Total Comprehensive Income and Expenditure (Surplus)/Deficit**				**(11,493)**

* included within Fire Fighting & Rescue Operations are the costs of Safety work carried out by Firefighters who provide response duties.

The accompanying notes form part of these Financial Statements.

BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date, of the Assets and Liabilities recognised by the Authority. The net Assets of the Authority (Assets less Liabilities) are matched by the Reserves held by the Authority. Reserves are reported in two categories; the first category of Reserves are usable Reserves, i.e. those Reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of Reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt); the second category of reserves includes amounts that would only become available to provide services if the assets were sold; and Reserves that hold a timing difference as shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations.'

31 March 2025			31 March 2026
£'000		Note(s)	
57,897	Property, Plant & Equipment	5	65,350
132	Intangible Assets	5	106
58,029	**Long-Term Assets**		**65,456**
621	Inventories		674
24,988	Short-Term Investments	8	17,051
8,432	Short-Term Debtors	9	6,495
74	Cash and Cash Equivalents	17	57
34,115	**Current Assets**		**24,277**
(18,367)	Short-Term Creditors	9	(17,569)
(170)	Short-Term Provisions		(200)
(5,053)	Short-Term Borrowing	8	(1,125)
(23,590)	**Current Liabilities**		**(18,895)**
(15,000)	Long-Term Borrowing	8	(14,000)
(476,656)	Other Long-Term Liabilities	4/8	(468,447)
(491,656)	**Long-Term Liabilities**		**(482,447)**
(423,103)	**Net Assets/(Liabilities)**		**(411,610)**
16,336	Usable Reserves	2/7	15,981
(439,438)	Unusable Reserves	4/7	(427,591)
(423,103)	**Total Reserves**		**(411,610)**

The accompanying notes form part of these Financial Statements.

CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the accounting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of taxation and grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

31 March 2025 £'000		Note(s)	31 March 2026 £'000
(19,666)	Net Surplus or (Deficit) on the Provision of Services		(19,280)
35,440	Adjust Net Surplus or Deficit on the Provision of Services for Non Cash Movements		20,888
(33)	Adjust for items included in the Net Surplus or Deficit on the Provision of Services that are Investing and Financing Activities		(676)
15,741	Net Cash Flows from Operating Activities		932
(18,787)	Investing Activities		3,033
3,039	Financing Activities		(3,982)
(8)	**Net Increase or (Decrease) in Cash and Cash Equivalents**		**(17)**
82	**Cash and Cash Equivalents at the Beginning of the Reporting Period**		**74**
74	**Cash and Cash Equivalents at the End of the Reporting Period**		**57**
(8)	**Total Movement**		**(17)**

The accompanying notes form part of these Financial Statements.

Notes to the Financial Statements

1. Accounting Policies

The Financial Statements must meet the accounting requirements of the CIPFA Code of Practice on Local Authority Accounting which has been agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting 2025/26. The accounting policies contained in the CIPFA Code of Practice follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to Local Authority Accounts, as determined by HM Treasury, who are advised by the Financial Reporting Advisory Board. Where the CIPFA Code of Practice on Local Authority Accounting permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Authority for the purpose of presenting fairly the position of the Authority is selected. The particular policies adopted by the Authority are described below and they have been applied consistently in dealing with items considered material in relation to the Accounts.

Accounting Convention
These Accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment, intangible assets and inventories. Where appropriate, financial assets and liabilities have been impaired or discounted to bring them to fair value.

Acquisitions and Discontinued Operations
Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another. The Authority has not acquired or discontinued any operations during the reporting period.

Going Concern
After making enquiries, the Authority has formed a judgement, at the time of approving the Financial Statements that there is a reasonable expectation that the Authority has access to adequate resources to continue in operational existence for the foreseeable future. For this reason, the Authority continues to adopt the Going Concern basis in preparing the accounts.

Critical Judgements in Applying Accounting Policies
In applying the accounting policies of the Authority, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement is required for the accounts, the judgement is made using the knowledge and experience of relevant officers.

The Authority has to decide whether there is a group relationship between the Authority and other entities. The accountants assess each relationship that exists between the Authority and other entities that may result in a group accounts relationship.

Judgement is required to determine whether the Authority can be reasonably assured that the conditions of grant and contribution monies received have been met before recognising them as income in the Comprehensive Income and Expenditure Statement. Where conditions require specified expenditure to have taken place, the grant monies will not be recognised until this happens. Equally, where conditions specify that a grant or contribution must be repaid in the event of non-expenditure, the income is not recognised until expenditure is incurred.

Key Sources of Estimation Uncertainty
The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the Authority's Balance Sheet at 31 March for which there is a significant risk of material adjustment in the following financial year are those relating to Pensions and PPE

valuations, details of which can be found on page 31. Revisions to accounting estimates are recognised in the period in which the estimate is revised and if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Pensions Liability and Reserve
Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected return on Pension Fund assets. Hymans Robertson (Actuaries) are contracted to provide an estimate of the net liability relating to the Local Government Pension Scheme. The Government Actuaries Department are contracted to provide an estimate of the net liability relating to the Firefighters' Pension Schemes.

Valuation and Depreciation Charges
Professional opinions of the values of land and buildings are made by Clark Weightman Ltd, who are contracted to provide valuation advice to the Authority. Estimates of the useful lives of property, plant and equipment are made by the relevant officers who have knowledge of such issues based on their professional judgement.

Revenue
Revenue in respect of services provided is recognised when the performance occurs, and is measured at the Fair Value of the consideration receivable.

Where income is received for a specific activity that is to be delivered in the following year the income is deferred.

Goods are sold on an incidental basis. Income is recognised at the point the sale transaction occurs.

Accruals of Income and Expenditure
Activity is accounted for in the year that it takes place, not simply when cash payments are made or received in accordance with section 2.7 of IFRS15. In particular:

- Revenue from the provision of services is recognised when the Authority can measure reliably the completion of the transaction.
- Supplies are recorded as expenditure when they are consumed.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Fees, charges and rents due are accounted for as income at the date the Authority provides the relevant goods or services.
- Interest payable on borrowings and receivable on investments is accounted for as expenditure or income respectively on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where income and expenditure has been recognised but cash has not yet been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

Overheads and Support Services

Management and Support Services form part of the overall net cost of service and are reflected as they are reported to management and the Fire Authority with the exceptions of the two headings below which are separately disclosed within net cost of services.

- Corporate and Democratic Core – costs relating to the democratic processes of the Authority and other corporate costs.
- Non Distributed Costs – the cost of discretionary benefits awarded to employees retiring early and impairment losses chargeable on Assets Held for Sale.

These two cost categories are accounted for as separate headings in the Comprehensive Income and Expenditure Statement as part of Cost of Services.

Agency Income
Precept income is collected on behalf of the Authority by the four unitary authorities (East Riding of Yorkshire Council, Kingston upon Hull City Council, North East Lincolnshire Council and North Lincolnshire Council). This income is collected under an agency arrangement with the Authority including an appropriate share of taxpayer transactions within the financial statements.

Employee Benefits

Benefits Payable during Employment
Short-term employee benefits are those due to be settled within 12 months of the year-end. They include benefits such as salaries, paid annual leave and flexitime, bonuses and non-monetary benefits (for example cars) for current employees and are recognised as an expense in the year in which employees render service to the Authority. The CIPFA Code of Practice on Local Authority Accounting requires the Authority to recognise the amount of untaken annual leave at the 31st March as a liability which is reflected on the Balance Sheet.

Termination Benefits
Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or of an officer's decision to accept voluntary redundancy in exchange for those benefits. These are charged on an Accruals basis to the Comprehensive Income and Expenditure Statement at the earlier of when the Authority can no longer withdraw the offer of those benefits or when the Authority recognises costs for a restructuring.

When termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the Pension Fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Retirement Benefits
Employees of the Authority are members of the following pensions schemes:

- The Firefighters' Pension Schemes (FPS) - this is an unfunded scheme, which means that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet the actual payments as they fall due. The Authority is required by legislation to operate a Pension Fund, with the amounts that must be paid into or out of the Pension Fund being specified by regulation. The Authority set up a Pension Fund on 1 April 2006 from which pension payments are made and into which contributions, from the Authority and employees, are received. The Pension Fund receives a top-up grant from the Government equal to the deficit each year, with any surplus on the Pension Fund being repaid to the Government. The Pension Fund is shown separately in the Accounts.
- The Local Government Pension Scheme (LGPS) for support staff, administered by the East Riding of Yorkshire Pension Fund, is a funded scheme, which means that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment Assets.

The above schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees work for the Authority. They are accounted for in accordance with the requirements for Defined Benefits Schemes, based on the principle that an organisation should account for retirement benefits when it is committed to give them, even though this may be many years into the future.

A pensions Asset or Liability is recognised in the Balance Sheet, made up of the net position of retirement Liabilities and pension scheme Assets. Retirement Liabilities are measured on an

actuarial basis using the projected unit method, by assessing the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Pension scheme assets (LGPS only) attributable to the Authority are included at their Fair Value. The Authority currently has a net pensions liability and this is matched in the Balance Sheet by a Pensions Reserve.

The change in net pensions Liability during the year is analysed into the following components:

Service cost comprising:

- Current service cost – the increase in Liabilities as a result of service earned by employees in the current year. This is charged to services within the Comprehensive Income and Expenditure Statement.
- Past service cost – the increase in Liabilities as a result of a scheme amendment or curtailment whose effect relates to service earned in earlier years. This is part of Non Distributed Costs in the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit Liability – the change during the period in the net defined benefit Liability that arises from the passage of time. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit Liability at the end of the period, taking into account any changes in the net defined benefit Liability during the period as a result of contribution and benefit payments. This is charged to the Financing and Investment Income and Expenditure line within the Comprehensive Income and Expenditure Statement.

Remeasurements comprising:

- The return on plan assets (LGPS only) – this excludes amounts included in net interest on the net defined benefit Liability and is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Actuarial gains and losses – changes in the net pensions Liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions. This is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid / benefits paid – cash paid as employer's contribution by the Authority either to LGPS or directly to pensioners to reduce the scheme Liabilities.

Statutory provisions require that the amount charged to the General Fund Balance is that payable by the Authority to Pensions Funds or directly to pensioners during the year rather than that calculated under accounting standards. This means that an appropriation to or from the Pensions Reserve is done within the Movement in Reserves Statement to replace the notional sums for retirement benefits with the actual pension costs. The negative balance on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Other Expenses
Other operating expenses are recognised when, and to the extent that, the goods or services have been received. They are measured at the Fair Value of the consideration payable.

Property, Plant and Equipment

Recognition
Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administration purposes;
- it is probable that service potential will be provided to the Authority;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has a cost of at least £6,000.

Donated Assets are recognised at their value and are defined in the CIPFA Code of Practice on Local Government Accounting as those Assets that are transferred at nil value or acquired at less than Fair Value. Donated Assets that are from other public bodies are accounted for as a government grant (as required by IAS 20).

Valuation
All property, plant and equipment are measured initially at cost, representing the cost attributable to acquiring or constructing the Asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management. All Assets are measured subsequently at Fair Value.

Land and buildings used by the Authority are stated in the Balance Sheet at their re-valued amounts, being the Fair Value at the date of valuation. Revaluations are performed every five years with annual indexation applied to assets during the intervening years. If it is deemed that there isn't a sufficient index available for that asset, then a desktop revaluation will be undertaken during year 3 and a full revaluation in year 5. Fair Values are determined as follows:

- Operational Buildings – Depreciated Replacement cost.
- Land and non-specialised buildings – market value for existing use.
- Vehicles, plant and equipment – historic cost less accumulated depreciation (as a proxy for current replacement cost).

Properties in the course of construction are carried at cost, less any impairment loss. Costs include professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at Fair Value. Assets are re-valued and Depreciation commences when they are brought into use.

An increase arising on revaluation is taken to the Revaluation Reserve except when it reverses an impairment previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an Impairment charged to the Revaluation Reserve to the extent that there is a balance on the Reserve for the Asset, and, thereafter, to expenditure. Gains and losses recognised in the Revaluation Reserve are reported as other comprehensive income in the Comprehensive Income and Expenditure Statement.

Subsequent Expenditure
Where subsequent expenditure enhances an Asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the Asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-off and charged to the Comprehensive Income and Expenditure Statement.

Disposals
Capital receipts from the sale of non-current assets are held in the Capital Receipts Unapplied Account until such time as they are used to finance other Capital Expenditure or to repay debt. Gains and losses on the disposal of non-current assets are recognised in the Comprehensive Income and Expenditure Statement.

Intangible Assets
Recognition
Intangible assets are non-monetary Assets without physical substance, which are capable of sale separately from the rest of the Authority's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits or service potential will be provided to the Authority; where the cost of the Asset can be measured reliably, and where the cost is at least £6,000.

Intangible Assets recognised by the Authority are purchased IT software systems and are Amortised over 5 years.

Intangible Assets acquired separately are initially recognised at Fair Value. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant

item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an Intangible Asset.

Measurement
The amount initially recognised for internally-generated Intangible Assets is the sum of the expenditure incurred from the date when the criteria are initially met. Where no internally-generated Intangible Assets can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, Intangible Assets are carried at Fair Value by reference to an active market, or where no active market exists, at Amortised replacement cost (modern equivalent assets basis). Internally-developed software is held at historic cost to reflect the opposing effects of increases and development costs and technological advances.

Depreciation, Amortisation and Impairments
Assets under construction are not Depreciated. Otherwise, Depreciation and Amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their Useful Economic Lives, on a reducing balance basis (with the exception of assets acquired under finance leases). The Useful Economic Life of an Asset is the period over which the Authority expects to obtain economic benefits or service potential from the Asset. This is specific to the Authority and may be shorter than the physical life of the Asset itself. The Useful Economic Life and Residual Values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The approximate average useful lives (depreciation periods) are categorised below:

- Buildings 40 years
- Vehicles – Fire Appliances 15 years
- Vehicles – Lorries and Vans 7 years
- Vehicles – Non FDS Cars and Light Vans 7 years
- Vehicles – FDS Cars 5 years
- Equipment 5 years
- Specialised Equipment (e.g. Breathing Apparatus) 10 Years

Assets acquired under Leases are Depreciated over the term of the lease (or the life of the asset if this is lower than the term of the lease) on a straight-line basis.

At each reporting period end, the Authority checks whether there is any indication that any of its tangible or intangible non-current Assets have suffered an impairment loss. If there is indication of an Impairment loss, the recoverable amount of the Asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible Assets not yet available for use are tested for Impairment annually.

If there has been an Impairment loss, the Asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the Reserve for the Asset and, thereafter, to expenditure. Where an impairment loss subsequently reverses, the carrying amount of the Asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

The Authority is not required to raise council tax to cover Depreciation, Impairment or Amortisation, however it is required to make an Annual Provision from its revenue budget to contribute towards the reduction in its overall borrowing requirement, the Minimum Revenue Provision (MRP). This is equal to 4% of the adjusted capital financing requirement at 31 March and subsequent supported borrowing, together with an amount equal to any Capital Expenditure funded from unsupported borrowing, apportioned over the Useful Economic Life of the Asset.

Government Grants
Government grants are grants from Government bodies. Revenue grants are matched against the expenditure to which they relate. Capital grants are credited to income once any conditions of the grant have been satisfied. Assets purchased from government grants are valued, Depreciated and Impaired as described for purchased Assets.

Non-Current Assets Held for Sale
Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the Asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current Assets held for sale are measured at the lower of their previous carrying amount and Fair Value less costs to sell. Fair Value is open market value including alternative uses.

The profit or loss arising on the disposal of an Asset is the difference between the sale proceeds and the carrying amount and is recognised in the Comprehensive Income and Expenditure Statement. On disposal, the balance for the Asset on the Revaluation Reserve is transferred to the Capital Adjustment Account.

Property, Plant and Equipment that is to be scrapped or demolished does not qualify for recognition as Held for Sale. Instead, it is retained as an operational Asset and its Useful Economic Life is adjusted. The asset is de-recognised when it is scrapped or demolished.

Leases
The Authority classifies contracts as leases based on their substance. Contracts and parts of contracts are analysed to determine whether they convey the right to control the use of an individual asset, through rights both to obtain substantially all the economic benefits or service potential from the asset and to direct its use. This includes arrangements with nil consideration, peppercorn or nominal payments.

The Authority As A Lessee

Initial Measurement
Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date of 1 April 2025 if later). The leases are typically for fixed periods in excess of one year but may have extension or break clause options within them. The Authority uses the best available information at the time of preparing the accounts to determine if any of these options will be taken.

The Authority initially recognises lease liabilities measured at the present value of lease payments, discounting by applying the incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined. Lease payments included in the measurement of the lease liability include fixed payments, variable lease payments which depend on an index or rate and lease payments in an optional renewal period.

The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received.

However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.

Subsequent Measurement
The right-of-use asset is subsequently measured using the fair value model. The Authority considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases;
- leases where rent reviews do not necessarily reflect market conditions;
- leases with terms of more than five years that do not have any provision for rent reviews;

- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount.

The right-of-use asset is depreciated straight-line over the shorter period of the remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method.

The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate
- there is a change in the Authority's estimate of the amount expected to be payable under a residual value guarantee
- the Authority changes its assessment if whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

Low Value and Short-Term Lease exemptions
As permitted by the CIPFA Code, the Authority excludes leases:

- for low value items that cost less than £6,000 when new, provided they are not highly dependent on or integrated with other items, and
- with a term shorter than 12 months

Lease rental payments for these exemptions are posted against the relevant command area within the surplus or deficit against service provision.

The Authority As A Lessor
Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the to the lessee. All other leases are classified as operating leases.

Where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to revenue in the CIES.

Inventories
Inventories are valued at the lower of cost and Net Realisable Value using the average cost method. This is considered to be a reasonable approximation to Fair Value.

Cash and Cash Equivalents
Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. The balances on the current account and the business reserve account are cash. The balance in the liquidity manager account is a cash equivalent (as this is held for investment purposes until a sufficient balance is achieved and a short-term investment entered into).

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Authority's cash management.

Provisions
Provisions are recognised when the Authority has a present legal or constructive obligation as a result of a past event, it is probable that the Authority will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Contingencies
A Contingent Liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. A Contingent Liability is disclosed unless the possibility of payment is remote.

A Contingent Asset is a possible Asset that arises from past events, the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority. A Contingent Asset is disclosed where an inflow of economic benefits is virtually certain.

Where the time value of money is material, contingencies are disclosed at their present value.

Reserves
The Authority sets aside specific reserves for future policy purposes. The Authority has a number of revenue reserves:

- General Reserve
- Capital Funding Reserve
- National Flood Resilience Centre Reserve
- Resilience Reserve
- Emergency Services Fleet Management (Humberside) Ltd Reserve
- Insurance Reserve
- Pay and Prices Reserve
- Strategic Transformation Fund Reserve
- East Coast & Hertfordshire Control Room Consortium Reserve

The Authority has three capital reserves:

- Capital Adjustment Account
- Revaluation Reserve
- Capital Receipts Reserve

Other reserves held by the Authority, are held to meet accounting requirements:

- Pensions Reserve
- Collection Fund Adjustment Account
- Accumulated Absences Reserve

Financial Assets
Financial assets are recognised when the Authority becomes party to the Financial Instrument contract or in the case of trade receivables, when goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the Asset has been transferred. Financial Assets are initially recognised at Fair Value.

Financial Assets are classified into the following categories: Financial Assets at Fair Value through profit and loss; held to maturity investments; available for sale Financial Assets, and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Loans and Receivables
Loans and receivables are non-derivative Financial Assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at Amortised cost using the Effective Interest Method, less any Impairment. Interest is recognised using the Effective Interest Rate Method.

Fair Value is determined by reference to quoted market prices where possible or failing that by reference to similar arms-length transactions between knowledgeable and willing parties.

The Effective Interest Rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset.

At the end of the reporting period the Authority assesses whether any Financial Assets, other than those held at 'Fair Value through profit and loss' are impaired. Financial assets are impaired and Impairment losses recognised if there is objective evidence of impairment, as a result of one or more events which occurred after the initial recognition of the Asset and which has an impact on the estimated future cash flows of the Asset.

For Financial Assets carried at amortised cost, the amount of the Impairment loss is measured as the difference between the Assets carrying amount and the present value of the revised future cash flows discounted at the Asset's original effective interest rate. The loss is recognised in expenditure and the carrying amount of the Asset reduced directly.

If, in a subsequent period, the amount of the Impairment loss decreases and the decrease can be related objectively to an event occurring after the Impairment was recognised, the previously recognised impairment loss is reversed through expenditure to the extent that the carrying amount of the receivable at the date of the Impairment is reversed does not exceed what the amortised cost would have been had the Impairment not been recognised.

Financial Liabilities
Financial Liabilities are recognised in the Balance Sheet when the Authority becomes party to the contractual provisions of the Financial Instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the Liability has been paid or expired. Financial Liabilities are recognised at Fair Value.

Foreign Currencies
The Authority's functional currency and presentational currency is sterling. Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of transactions. At the end of the Reporting Period, monetary items denominated in foreign currencies are retranslated at the spot exchange rate on 31 March. Resulting exchange gains and losses from either of these are recognised in the Authority's surplus/deficit in the period in which they arise.

Joint Operations
Joint operations are activities undertaken by the Authority in conjunction with one or more other parties but which are not performed through a separate entity.

Accounting Standards That Have Been Issued But Have Not Yet Been Adopted
The following standards and amendment to standards have been issued but not yet adopted:

- Amendments to FRS 102 The Financial Reporting Standard (Heritage assets)
- Amendments to the Classification and Measurement of Financial Instruments (IFRS9 and IFRS7)
- Annual improvements to IFRS accounting standards – volume 11
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS9 and IFRS7)

None of the above amendments are expected to have any material impact on future financial statements.

Accounting Standards Issued That Have Been Adopted Early
There are no accounting standards issued that have been adopted early.

Exceptional Items
Exceptional items shall be included in the costs of the service to which they relate and noted accordingly.

Prior Period Adjustments
Unless otherwise sanctioned by the Code of Practice on Local Authority Accounting, material prior period adjustments shall result in restatement of prior year figures and disclosure of the effect.

Events After The Reporting Period
Material events after the Balance Sheet date shall be disclosed as a note to the Accounts and amended in the Accounts as required. Other events after the Balance Sheet date will be disclosed in a note with an estimate of the likely effect.

Group Accounts
Each reporting period the Authority will review its interests and influence on all types of entities including, but not limited to, other authorities and similar statutory bodies, common good trust funds, charities, companies, joint committees and other joint arrangements. If appropriate, then Group Accounts will be prepared in accordance with the Code of Practice on Local Authority Accounting.

VAT
Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of Non-Current Assets.

2. Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax payers how the funding available to the Authority (i.e. government grants, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes within the Authority. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Year ended 31 March 2025					Year ended 31 March 2026		
£'000 Net Expenditure Chargeable to the General Fund	£'000 Adjustments between the funding and accounting basis	£'000 Net Expenditure in the Comprehensive Income and Expenditure Statement		Note	£'000 Net Expenditure Chargeable to the General Fund	£'000 Adjustments between the funding and accounting basis	£'000 Net Expenditure in the Comprehensive Income and Expenditure Statement
3,194	119	**3,075**	Community Fire Safety	11	3,149	194	**2,955**
35,315	550	**34,765**	Fire Fighting & Rescue Operations	11	36,174	2,815	**33,359**
18,748	89	**18,659**	Management and Support	11	20,200	694	**19,505**
128	-	**128**	Corporate and Democratic Core	11	136	-	**136**
99	-	**99**	Corporate Management	11	122	-	**122**
-	(177)	**177**	Non Distributed Cost	11	-	-	**-**
57,484	**581**	**56,903**	**Net Cost of Services**		**59,782**	**3,703**	**56,077**
(56,230)	(18,993)	**(37,237)**	Other Income and Expenditure	11	(59,616)	(22,817)	**(36,799)**
1,254	**(18,412)**	**19,666**	**(Surplus) or Deficit**		**166**	**(19,114)**	**19,280**
7,225			**Opening General Fund Balance**		**5,971**		
1,254			**Less/Plus (Surplus) or Deficit on the General Fund in the Year**		166		
5,971			**Closing General Fund Balance at 31 March**		**5,805**		

3. Material Risk and Uncertainty

Item	Uncertainties	Effect if actual results differ from assumptions
Pensions Liability (Firefighters' Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Schemes and one for the Local Government Pension Scheme.	The opening balance on the Firefighters' pension Liabilities at 1 April 2025 was £475.580m. The effects on the net pension Liabilities of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate would result in an increase in the pension liabilities of £29m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
Pensions Liability (Local Government Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages and expected returns on investment funds. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Scheme and one for the Local Government Pension Scheme.	The opening balance on the Local Government pension Liabilities at 1 April 2025 was £36.213m (The opening balance on scheme Assets was £59.939m). The effects on the net pension Liabilities of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the real discount rate would result in an increase in the pension Liabilities of £3.600m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
Property, Plant and Equipment	Assets are regularly re-valued by an external valuer to ensure values are a true reflection of the market at the 31 March. Asset values could be under or overstated. Depreciation is calculated based on the estimated useful life of the asset.	For each 1% of under/over statement the value of Property would need to be adjusted by £515k. The carrying value of Property, Plant and Equipment is £65.382m. If the estimated useful life is under or overestimated by one year then the depreciation charge to the Comprehensive Income and Expenditure would be increased or reduced by £1.053k. The Depreciation charge is £3.788m.

4. Pensions

Participation in Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Authority offers retirement benefits. Although these will not actually be payable until employees retire, the Authority has a commitment to make the payments and these should be disclosed at the time that employees earn their future entitlement.

The Authority participates in five pension schemes:

- The 1992, 2006, 2015 and Modified (1992) Firefighters' Pension Schemes (FPS) - these are unfunded schemes, which means that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet the actual payments as they fall due. The Authority is required by legislation to operate a Pension Fund, with the amounts that must be paid into or out of the Pension Fund being specified by regulation. The Authority set up a Pension Fund on 1 April 2006 from which pension payments are made and into which contributions, from the Authority and employees, are received. The Pension Fund receives a top-up grant from the Government equal to the deficit each year, with any surplus on the Pension Fund being repaid to the Government. The Pension Fund is shown separately in the Accounts.

- The Local Government Pension Scheme for non-uniformed employees, administered by the East Riding of Yorkshire Council, is a funded scheme which means that the Authority and employees pay contributions into a fund, calculated at a level estimated to balance pension liabilities with investment assets.

The table below shows the key features of the four Firefighters' Pension Schemes and details of the Local Government Pension Scheme.

Key Features	**1992 Firefighters' Scheme**	**2006 Firefighters' Scheme**	**Modified (1992) Pension Scheme**	**2015 Firefighters' Scheme**	**Local Government Pension Scheme**
Status	Closed	Closed	Closed	Open	Open
Contribution Rate • employee • employer • ill health	11% to 17% 37.3% 5.2%	8.5% to 12.5% 27.4% 3.2%	11% to 17% 37.3%	11% to 14.5% 37.6%	5.5% to 12.5% 18.5%
Benefits • maximum pension • minimum lump sum	2/3 final salary	½ final salary		CARE Scheme	Varies Nil or 3/80ths
Maximum pensionable service	30 years	None	30 years	None	None
Normal retirement age	55 years	60 years	55 Years	60 years	68 years
Accrual rate	1/60th for 20 years 2/60th for 20+ years up to a maximum of 30 years	1/60th	1/45th	1/59.7th	1/49th

Transactions Relating to Retirement Benefits

The costs of retirement benefits are recognised in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. The charge the Authority is required to make against the levies raised is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the revenue account after Net Operating Expenditure.
The following transactions have been made in the Comprehensive Income and Expenditure Account during the year.

	Firefighters' 1992 Pension Scheme		Firefighters' 2006 Pension Scheme		Firefighters' 2015 Pension Scheme		Local Government Pension Scheme	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Net Cost of Service								
Current Service Cost	(80)	(160)	-	40	(1,180)	(2,360)	(1,036)	(1,414)
Unfunded Benefits	-	-	-	-	-	-	-	-
Past Service Costs	-	-	-	-	-	-	-	-
Net Operating Expenditure								
Interest Cost	(24,380)	(22,320)	(1,220)	(1,140)	(700)	(1,060)	(2,106)	(2,014)
Expected Return on Assets in the Scheme	-	-	-	-	-	-	3,496	2,761
Retirement costs included in the Comprehensive Income and Expediture Statement	**(24,460)**	**(22,480)**	**(1,220)**	**(1,100)**	**(1,880)**	**(3,420)**	**354**	**(667)**

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Account (shown in the table above), actuarial gains of £25.925m were included in the Statement of Comprehensive Income and Expenditure (£68.696m for 2024/25).

The estimated contributions payable to the Authority's pension schemes for 2026/27 is £10.189m (£9.944m for 2025/26).

Actuarial gains and losses comprise:

a) Experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred), and
b) The effect of changes in actuarial assumptions.

Actuarial gains and losses are recognised in the Comprehensive Income and Expenditure Statement.

Assets and Liabilities in Relation to Retirement Benefits

Reconciliation of present value of the scheme Assets/Liabilities and Net Obligation of the Firefighters' Pension Schemes:

Period ended 31 March	Firefighters' 1992 Pension Scheme Assets		Firefighters' 1992 Pension Scheme Obligation		Firefighters' 1992 Pension Scheme Net Obligation		Firefighters' Injury Awards Assets		Firefighters' Injury Awards Obligation		Firefighters' Injury Awards Net Obligation	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Fair value of employer assets	-	-	-	-	-	-	-	-	-	-	-	-
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Present value of unfunded liabilities	-	-	(433,410)	(470,630)	(433,410)	(470,630)	-	-	(7,930)	(8,920)		(8,920)
Opening Position as at 31 March	**-**	**-**	**(433,410)**	**(470,630)**	**(433,410)**	**(470,630)**	**-**	**-**	**(7,930)**	**(8,920)**	**-**	**(8,920)**
Service Cost												
Current Service Cost	-	-	-	(60)	-	(60)	-	-	(80)	(100)	(80)	(100)
Past Service Cost (inc curtailments)	-	-	-	-	-	-	-	-	-	-	-	-
Effect of Settlements	-	-	-	-	-	-	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**-**	**(60)**	**-**	**(60)**	**-**	**-**	**(80)**	**(100)**	**(80)**	**(100)**
Net Interest												
Interest income on plan assets	-	-	-	-	-	-	-	-	-	-	-	-
Interest cost on defined benefit obligation	-	-	(23,940)	(21,900)	(23,940)	(21,900)	-	-	(440)	(420)	(440)	(420)
Impact of asset ceiling on net interest	-	-	-	-	-	-	-	-	-	-	-	-
Total net interest	**-**	**-**	**(23,940)**	**(21,900)**	**(23,940)**	**(21,900)**	**-**	**-**	**(440)**	**(420)**	**(440)**	**(420)**
Total defined benefit cost recognised in Income and Expenditure	**-**	**-**	**(23,940)**	**(21,960)**	**(23,940)**	**(21,960)**	**-**	**-**	**(520)**	**(520)**	**(520)**	**(520)**
Cashflows												
Plan participants' contributions	-	-	-	-	-	-	-	-	-	-	-	-
Employer Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Contributions in respect of unfunded benefits	-	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(19,850)	(19,570)	19,850	19,570	-	-	(450)	(460)	450	460	-	-
Unfunded benefits paid	-	-	-	-	-	-	-	-	-	-	-	-
Expected closing position	**(19,850)**	**(19,570)**	**(437,500)**	**(473,020)**	**(457,350)**	**(492,590)**	**(450)**	**(460)**	**(8,000)**	**(8,980)**	**(8,450)**	**(9,440)**
Remeasurements												
Changes in demographic assumptions	-	-	-	780	-	780	-	-	-	-	-	-
Changes in financial assumptions	19,850	19,570	10,500	38,490	30,350	58,060	450	460	160	640	610	1,100
Other experience	-	-	21,840	340	21,840	340	-	-	630	410	630	410
Return on assets excluding amounts included in net interest	-	-	-	-	-	-	-	-	-	-	-	-
Changes in assumptions underlying the present value of the retained settlement	-	-	-	-	-	-	-	-	-	-	-	-
Changes in asset ceiling	-	-	-	-	-	-	-	-	-	-	-	-
Total remeasurements recognised in Other Comprehensive Income	**19,850**	**19,570**	**32,340**	**39,610**	**52,190**	**59,180**	**450**	**460**	**790**	**1,050**	**1,240**	**1,510**
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-
Effect of business combinations and disposals	-	-	-	-	-	-	-	-	-	-	-	-
Fair Value of employer assets	-	-	-	-	-	-	-	-	-	-	-	-
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Present value of unfunded liabilities	-	-	(405,170)	(433,410)	(405,170)	(433,410)	-	-	(7,210)	(7,930)	(7,210)	(7,930)
Closing position as at 31 March	**-**	**-**	**(405,170)**	**(433,410)**	**(405,170)**	**(433,410)**	**-**	**-**	**(7,210)**	**(7,930)**	**(7,210)**	**(7,930)**

Period ended 31 March	Firefighters' 2006 Pension Scheme Assets		Firefighters' 2006 Pension Scheme Obligation		Firefighters' 2006 Pension Scheme Net Obligation		Firefighters' 2015 Pension Scheme Assets		Firefighters' 2015 Pension Scheme Obligation		Firefighters' 2015 Pension Scheme Net Obligation	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Fair value of employer assets	-	-	-	-	-	-	-	-	-	-	-	-
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Present value of unfunded liabilities	-	-	(21,820)	(24,140)	(21,820)	(24,970)	-	-	(12,410)	(22,560)		(22,560)
Opening Position as at 31 March	**-**	**-**	**(21,820)**	**(24,140)**	**(21,820)**	**(24,970)**	**-**	**-**	**(12,410)**	**(22,560)**	**-**	**(22,560)**
Service Cost												
Current Service Cost	-	-	-	-	-	-	-	-	(1,180)	(2,360)	(1,180)	(2,360)
Past Service Cost (inc curtailments)	-	-	-	-	-	-	-	-	-	-	-	-
Effect of Settlements	-	-	-		-	-	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,180)**	**(2,360)**	**(1,180)**	**(2,360)**
Net Interest												
Interest income on plan assets	-	-	-	-	-	-	-	-	-	-	-	-
Interest cost on defined benefit obligation	-	-	(1,220)	(1,140)	(1,220)	(1,140)	-	-	(700)	(1,060)	(700)	(1,060)
Impact of asset ceiling on net interest	-	-	-	-	-	-	-	-	-	-	-	-
Total net interest	**-**	**-**	**(1,220)**	**(1,140)**	**(1,220)**	**(1,140)**	**-**	**-**	**(700)**	**(1,060)**	**(700)**	**(1,060)**
Total defined benefit cost recognised in Income and Expenditure	**-**	**-**	**(1,220)**	**(1,140)**	**(1,220)**	**(1,140)**	**-**	**-**	**(1,880)**	**(3,420)**	**(1,880)**	**(3,420)**
Cashflows												
Plan participants' contributions	-	-	-	-	-	-	2,970	2,900	(2,970)	(2,900)	-	-
Employer Contributions	-	-	-	-	-	-	8,441	8,189	-	-	8,441	8,189
Contributions in respect of unfunded benefits	-	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(480)	(450)	480	450	-	-	(4,110)	(5,900)	4,110	5,900	-	-
Unfunded benefits paid	-	-	-	-	-	-	-	-	-	-	-	-
Expected closing position	**(480)**	**(450)**	**(22,560)**	**(24,830)**	**(23,040)**	**(25,280)**	**7,301**	**5,189**	**(13,150)**	**(22,980)**	**(5,849)**	**(17,791)**
Remeasurements												
Changes in demographic assumptions	-	-	-	80	-	80	-	-	-	280	-	280
Changes in financial assumptions	480	450	590	2,750	1,070	3,200	(7,301)	(5,189)	1,960	8,880	(5,341)	3,691
Other experience	-	-	750	180	750	180	-	-	(22,130)	1,410	(22,130)	1,410
Return on assets excluding amounts included in net interest	-	-	-	-	-	-	-	-	-	-	-	-
Changes in assumptions underlying the present value of the retained settlement	-	-	-	-	-	-	-	-	-	-	-	-
Changes in asset ceiling	-	-	-	-	-	-	-	-	-	-	-	-
Total remeasurements recognised in Other Comprehensive Income	**480**	**450**	**1,340**	**3,010**	**1,820**	**3,460**	**(7,301)**	**(5,189)**	**(20,170)**	**10,570**	**(27,471)**	**5,381**
Exchange differences												
Effect of business combinations and disposals	-	-	-	-	-	-	-	-	-	-	-	-
Fair Value of employer assets	-	-	-	-	-	-	-	-	-	-		
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-		
Present value of unfunded liabilities	-	-	(21,220)	(21,820)	(21,220)	(21,820)	-	-	(33,320)	(12,410)	(33,320)	(12,410)
Closing position as at 31 March	**-**	**-**	**(21,220)**	**(21,820)**	**(21,220)**	**(21,820)**	**-**	**-**	**(33,320)**	**(12,410)**	**(33,320)**	**(12,410)**

Reconciliation of present value of the scheme Assets/Liabilities and Net Obligation of Local Government Pension Scheme:

Period ended 31 March	Local Government Pension Scheme Assets		Local Government Pension Scheme Liability		Local Government Pension Scheme Net (Obligation) / Surplus	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Fair value of employer assets	59,939	56,527	-	-	59,939	56,527
Present value of funded liabilities	-	-	(36,184)	(41,061)	(36,184)	(41,061)
Present value of unfunded liabilities	-	-	(29)	(32)	(29)	(32)
Opening Position as at 31 March	**59,939**	**56,527**	**(36,213)**	**(41,093)**	**23,726**	**15,434**
Service Cost						
Current Service Cost	-	-	(1,036)	(1,414)	(1,036)	(1,414)
Past Service Cost (inc curtailments)	-	-	-	(177)	-	(177)
Effect of Settlements	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**(1,036)**	**(1,591)**	**(1,036)**	**(1,591)**
Net Interest						
Interest income on plan assets	3,496	2,761	-	-	3,496	2,761
Interest cost on defined benefit obligation	-	-	(2,106)	(2,014)	(2,106)	(2,014)
Impact of asset ceiling on net interest	-	-	-	-	-	-
Total net interest	**3,496**	**2,761**	**(2,106)**	**(2,014)**	**1,390**	**747**
Total defined benefit cost recognised in Income and Expenditure	**3,496**	**2,761**	**(3,142)**	**(3,605)**	**354**	**(844)**
Cashflows						
Plan participants' contributions	537	534	(537)	(534)	-	-
Employer Contributions	1,498	1,539	-	-	1,498	1,539
Contributions in respect of unfunded benefits	5	5	-	-	5	5
Benefits paid	(1,357)	(1,202)	1,357	1,202	-	-
Unfunded benefits paid	(5)	(5)	5	5	-	-
Expected closing position	**64,113**	**60,159**	**(38,530)**	**(44,025)**	**25,583**	**16,134**
Remeasurements						
Changes in demographic assumptions		-	38	73	38	73
Changes in financial assumptions		-	1,687	7,362	1,687	7,362
Other experience	(694)	-	(4,082)	377	(4,776)	377
Return on assets excluding amounts included in net interest	3,244	(220)	-	-	3,244	(220)
Total remeasurements recognised in Other Comprehensive income	**2,550**	**(220)**	**(2,357)**	**7,812**	**193**	**7,592**
Exchange differences						
Effect of business combinations and disposals						
Fair Value of employer assets	66,663	59,939	-	-	66,663	59,939
Present value of funded liabilities	-	-	(40,861)	(36,184)	(40,861)	(36,184)
Present value of unfunded liabilities	-	-	(26)	(29)	(26)	(29)
Closing position as at 31 March	**66,663**	**59,939**	**(40,887)**	**(36,213)**	**25,776**	**23,726**
Effect of Asset Ceiling						
Effect of the Asset Ceiling B/Fwd	(23,755)	(15,466)	-	-	(23,755)	(15,466)
Changes to the Asset Ceiling in Year	(2,047)	(8,289)	-	-	(2,047)	(8,289)
Effect of the Asset Ceiling C/Fwd	**(25,802)**	**(23,755)**	**-**	**-**	**(25,802)**	**(23,755)**
Closing Position as at 31 March (Incl. Asset Ceiling)	**40,861**	**36,184**	**(40,887)**	**(36,213)**	**(26)**	**(29)**

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

Asset Ceiling

Following the pensions valuation by the Authority's actuary, Hymans Robertson, the Authority determined that the fair value of its pension plan assets outweighed the present value of the plan obligations at 31 March 2026 resulting in a pension plan asset. IAS 19 Employee Benefits requires that, where a pension plan asset exists, it is measured at the lower of:

- The surplus in the defined benefit plan; and
- The asset ceiling.

The calculation has been completed by the actuary as at 31 March 2026, resulting in an adjustment that has floored the pension plan asset to nil.

Reconciliation of opening and closing surplus/(deficit):

Scheme History

	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000
Present Value of Liabilities					
Local Government Pension Scheme	(59,849)	(40,101)	(41,093)	(36,213)	(40,887)
Firefighters' 1992 Pension Scheme	(591,350)	(470,800)	(470,630)	(433,410)	(405,170)
Firefighters' Injury Awards	(12,230)	(9,340)	(8,920)	(7,930)	(7,210)
Firefighters' 2006 Pension Scheme	(32,650)	(23,310)	(24,140)	(21,820)	(21,220)
Firefighters' 2015 Pension Scheme	(65,160)	(18,530)	(22,560)	(12,410)	(33,320)
Fair Value of Assets					
Local Government Pension Scheme	50,475	47,040	41,061	36,184	40,861
Firefighters' 1992 Pension Scheme	-	-	-	-	-
Firefighters' Injury Awards	-	-	-	-	-
Firefighters' 2006 Pension Scheme	-	-	-	-	-
Firefighters' 2015 Pension Scheme	-	-	-	-	-
Surplus/(Deficit) in the Scheme					
Local Government Pension Scheme	(9,374)	6,939	(32)	(29)	(26)
Firefighters' 1992 Pension Scheme	(591,350)	(470,800)	(470,630)	(433,410)	(405,170)
Firefighters' Injury Awards	(12,230)	(9,340)	(8,920)	(7,930)	(7,210)
Firefighters' 2006 Pension Scheme	(32,650)	(23,310)	(24,140)	(21,820)	(21,220)
Firefighters' 2015 Pension Scheme	(65,160)	(18,530)	(22,560)	(12,410)	(33,320)
	(710,764)	(515,041)	(526,282)	(475,609)	(466,946)

The Fair Value of Assets in the above table have been restated as permitted by IAS 19.

The Liabilities show the underlying commitments that the Authority has in the long run to pay retirement benefits. The total net Liability of £466.946m (£475.609 in 2024/25) has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £411.610m (£423.103m in 2024/25). However, there are statutory provisions (most recently, S13 of the Local Government Act 2003) for funding any Local Authority deficit. In addition, the surplus on the Local Government Scheme will be made good by decreased contributions over the remaining working life of employees as assessed by the scheme actuary.

Finance is only required to be raised to cover firefighters' pensions when pensions are actually paid, i.e. as they actually retire.

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the Projected Unit Method by Hymans Robertson, an independent firm of actuaries for the Local Government Pension Scheme and by the Government Actuaries Department (GAD) in relation to the Firefighters' Pension Schemes. Estimates for the Local Government Pension Scheme administered by the East Riding of Yorkshire Council have been based on the latest full valuation of the scheme as at 31 March 2025.

The principal assumptions used by the actuaries have been:

	Local Government Pension Scheme		Firefighters' Pension Schemes	
	2025/26	2024/25	2025/26	2024/25
Longevity at 65 for current pensioners:				
Males	21.1	20.5	21.3	21.3
Females	24.0	23.5	21.3	21.3
Longevity at 45 for future pensioners:				
Males	21.9	21.2	22.8	22.7
Females	25.4	25.0	22.8	22.7
Rate of Inflation	3.0%	2.8%	3.0%	2.7%
Rate of increase in salaries	3.0%	2.8%	3.7%	3.5%
Rate of increase in pensions	3.0%	2.8%	3.0%	2.7%
Rate for discounting scheme liabilities	6.3%	5.8%	6.1%	5.7%
Take-up of option to convert annual pension into retirement lump sum	65.0%	65.0%	20.0%	25.0%

Mortality rates are projected using published tables and future mortality improvements are in line with the 2022-based population projections.

The sensitivity of scheme liabilities to the changes in the main assumptions are as follows:

2025/26

	Firefighters' Pension Schemes		Local Government Pension Scheme	
	%	£'000	%	£'000
Change in assumption:				
0.5% increase in salaries increase rate	1.0	4,000	0.5	180
0.5% increase in pensions increase rate	6.0	28,000	10.0	3,420
0.5% decrease in discounting of liabilities rate	6.0	29,000	10.0	3,600
1 year increase in member life expectancy rate	2.5	12,000	4.0	1,635

2024/25

	Firefighters' Pension		Local Government	
	%	£'000	%	£'000
Change in assumption:				
0.5% increase in salaries increase rate	1.0	4,000	0.5	150
0.5% increase in pensions increase rate	6.0	29,000	10.0	3,520
0.5% decrease in discounting of liabilities rate	6.5	30,000	10.0	3,570
1 year increase in member life expectancy rate	2.5	11,000	4.0	1,449

Assets

Firefighters' Pension Schemes have no Assets to cover their Liabilities. Assets in the Local Government Pension Scheme administered by the East Riding of Yorkshire Council are valued at bid value and consist of the following categories, of the total Assets held by the East Riding Pension Fund:

	Period Ended 31 March 2026				Period Ended 31 March 2025			
Asset Category	**Quoted prices in active markets £(000)**	**Quoted prices not in active markets £(000)**	**Total £(000)**	**Percentage of Total Assets**	**Quoted prices in active markets £(000)**	**Quoted prices not in active markets £(000)**	**Total £(000)**	**Percentage of Total Assets**
Equity Securities:								
Consumer	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Manufacturing	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Energy and Utilities	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Financial Institutions	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Health and Care	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Information Technology	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Other	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Debt Securities:								
Corporate Bonds (investment grade)	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Corporate Bonds (non-investment grade)	1,307.3	2,193.4	3,500.7	5%	1,175.5	1,972.2	3,147.7	5%
UK Government	1,152.8	0.0	1,152.8	2%	1,036.5	0.0	1,036.5	2%
Other	540.7	0.0	540.7	1%	486.1	0.0	486.1	1%
Private Equity:								
All	781.7	3,375.7	4,157.4	6%	702.8	3,035.2	3,738.0	6%
Real Estate:								
UK Property	691.1	4,848.1	5,539.2	8%	621.4	4,359.2	4,980.6	8%
Overseas Property	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Investment Funds and Unit Trusts:								
Equities	33,395.0	0.0	33,395.0	50%	30,026.6	0.0	30,026.6	50%
Bonds	5,186.7	552.9	5,739.6	9%	4,663.6	497.1	5,160.7	9%
Hedge Funds	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Commodities	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Infrastructure	506.0	4,109.6	4,615.6	7%	454.9	3,695.0	4,149.9	7%
Other	4,996.2	2,291.5	7,287.7	11%	4,492.3	2,060.4	6,552.7	11%
Derivatives:								
Inflation	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Interest Rate	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Foreign Exchange	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Other	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Cash and Cash Equivalents:								
All	734.3	0.0	734.3	1%	660.2	0.0	660.2	1%
Totals	**49,292**	**17,371**	**66,663**	**100.00%**	**44,320**	**15,619**	**59,939**	**100.00%**

The Actuarial Gains identified as movements on the Pensions Reserve in 2025/26 can be analysed into the following categories, measured as a percentage of Assets or Liabilities at the 31 March 2026:

	2021/22 %	2022/23 %	2023/24 %	2024/25 %	2025/26 %
Local Government Pension Scheme					
Difference between the expected and actual return on assets	7.01	(1.86)	3.46	(0.39)	5.41
Experience gains and (losses) on liabilities	1.54	2.33	6.15	6.72	9.65
Firefighters' Pension Scheme 1992					
Experience gains and (losses) on liabilities	2.20	22.50	0.60	8.42	7.46
Firefighters' Injury Awards					
Experience gains and (losses) on liabilities	(9.83)	24.45	5.03	11.77	9.96
Firefighters' Pension Scheme 2006					
Experience gains and (losses) on liabilities	2.85	36.42	-	12.47	6.14
Firefighters' Pension Scheme 2015					
Experience gains and (losses) on liabilities	(8.71)	60.35	(10.26)	46.87	(162.66)

The Fire Authority of Humberside, along with other Fire Authorities, currently have a number of claims lodged against them with the Central London Employment Tribunal. The claims are in respect of alleged unlawful discrimination arising from the Transitional Provisions in the Fire Pension Regulations 2015. Claims of unlawful discrimination have also been made in relation to the changes to the Judiciary and Firefighters Pension regulations. The Central London Employment Tribunal have upheld the claims and the remedy needed to make good these claims has been considered by Government and Legislation was published in October 2023. The Service is currently working with its Pensions administrator to implement the changes resulting from the remedy.

The Actuaries (GAD and Hymans Robertson) have included a reasonable estimate for the effect of the McCloud judgement within the overall scheme liabilities. The impact of an increase in scheme liabilities arising from these claims will be measured through the pension valuation process, which determines employer and employee contribution rates.

The Fire Pension valuation took place in 2025 with implementation of the results planned for 2026/27 and Fire Authorities will need to plan for the impact of this on employer contribution rates alongside other changes identified through the valuation process. The impact of an increase in annual pension payments arising from McCloud / Sargeant is determined through The Fire Pension Fund Regulations 2007. These require a Fire Authority to maintain a fire pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the fire pension fund does not have enough funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the Fire Authority in the form of a central government top-up grant.

5. Non-Current Assets

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation								
1 April 2025	**47,685**	**17,969**	**6,960**	**72,614**	**165**	**1,693**	**875**	**75,347**
Additions/Enhancement	1,802	1,222	1,570	4,594		1,953		6,547
Donated/Other Additions		50		50				50
Revaluation increases / (decreases) to Revaluation Reserve	1,493			1,493			6	1,499
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(489)			(489)				(489)
Derecognition - Disposals		(455)	(2,405)	(2,860)			(525)	(3,385)
Other movements	916	1,960		2,876		(1,960)		916
At 31 March 2026	**51,407**	**20,746**	**6,125**	**78,278**	**165**	**1,686**	**356**	**80,485**
Depreciation/Impairment								
1 April 2025	**2,018**	**11,584**	**3,743**	**17,345**	**33**	**0**	**27**	**17,406**
Charge for the year	1,589	1,131	1,027	3,747	26		15	3,788
Depreciation written out to the Revaluation Reserve	(3,349)			(3,349)				(3,349)
Derecognition - Disposals		(417)	(2,272)	(2,689)			(42)	(2,731)
At 31 March 2026	258	12,298	2,498	15,054	59	0	0	15,114
Net Book Value								
1st April 2025	**45,667**	**6,386**	**3,217**	**55,270**	**132**	**1,693**	**848**	**57,935**
31 March 2026*	**51,149**	**8,448**	**3,627**	**63,224**	**106**	**1,686**	**356**	**65,367**

*£89k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 13 for details.

2024/25 Comparatives

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation								
1 April 2024	**50,934**	**19,146**	**6,753**	**76,833**	**165**	**0**	**350**	**77,348**
Additions/Enhancement	1,212	108	1,558	2,878		1,693		4,571
Donated/Other Additions	379	64		443				443
Revaluation increases / (decreases) to Revaluation Reserve	(3,063)			(3,063)				(3,063)
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(1,252)			(1,252)				(1,252)
Derecognition - Disposals		(1,349)	(1,351)	(2,700)				(2,700)
Other movements	(525)			(525)			525	0
At 31 March 2025	**47,685**	**17,969**	**6,960**	**72,614**	**165**	**1,693**	**875**	**75,347**
Depreciation/Impairment								
1 April 2024	**1,759**	**11,831**	**3,921**	**17,511**	**0**	**0**	**18**	**17,529**
Charge for the year	1,550	1,437	913	3,900	33		9	3,943
Depreciation written out to the Revaluation Reserve	(1,291)			(1,291)				(1,291)
Derecognition - Disposals		(1,684)	(1,091)	(2,775)				(2,775)
At 31 March 2025	2,018	11,584	3,743	17,345	33	0	27	17,406
Net Book Value								
1st April 2024	**49,175**	**7,315**	**2,832**	**59,322**	**165**	**0**	**332**	**59,813**
31 March 2025*	**45,667**	**6,386**	**3,217**	**55,270**	**132**	**1,693**	**848**	**57,935**

*£93k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 13 for details.

Asset Classes

The table below analyses the major types of Assets and the numbers held in each category:

Category of Asset	No. Held 31 March 2026	No. Held 31 March 2025
Operational Land & Buildings		
Service Headquarters	1	1
Fire Stations	30	30
Other Offices	2	2
Operational Vehicles		
Fire Appliances	65	61
Lorries	1	1
Vans	56	52
Cars	107	81
Others	5	5
New Dimensions Assets	6	6

Capital Financing Requirement

Movements in the Capital Financing Requirement for the year 2025/26 are shown in the table below:

	2025/26 £'000	2024/25 £'000
Opening Capital Financing Requirement	20,914	18,499
Capital Investment		
Operational Assets	5,972	2,878
Non Operational Assets	575	1,693
Right of Use Assets	551	443
Sources of Finance		
Capital Receipts	(691)	-
Minimum Revenue Provision	(1,177)	(999)
Revenue Contributions to Capital Outlay	(2,087)	(1,600)
	24,057	**20,914**
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow Unsupported by Government Financial Assistance	3,143	2,415
	3,143	**2,415**

Capital Commitments

The Authority had outstanding commitments under capital contracts as at 31 March 2026 to the value of £1.988m which will take place during 2026/27.

Valuation of Property carried at Current Value

The following statement shows the progress of the Authority's rolling programme for the revaluation of non-current Assets. The valuation of the building stock is carried out by the Clark Weightman Ltd and has an effective date of 1 April each year. The basis for valuation of the different categories of Asset is set out in Note 1 of the Notes to the Financial Statements.

2025/26

	Other Land & Buildings			
	Operational	Non Operational		
	Assets	Surplus Assets	Assets Under Construction	Total
	£'000	£'000	£'000	£'000
Value at Current Value with				
Formal valuation in 2025/26	23,516			23,516
Indexed in 2025/26 with formal valuation in				
2024/25	7,946	356		8,302
2023/24	1,644			1,644
2022/23	5,079			5,079
2021/22	12,964			12,964
Value at Historical Cost			940	940
Value as at 31 March 2026	**51,149**	**356**	**940**	**52,445**
Nature of asset holding				
Leased	2,337			**2,337**
Owned	48,812	356	940	**50,108**
	51,149	**356**	**940**	**52,445**

Note: the above valuations as at 31 March 2026 are net of accumulated Depreciation to that date.

6. Leases

The Authority lease contracts comprise of leases of operational land and buildings used as part of the overall estate strategy and vehicles as part of the overall vehicle strategy. During 2025/26 the Authority had 4 individual contracts in place for leases which have been deemed to come under IFRS16 and are therefore included within the balance sheet.

- Right of Use Assets

The table below shows the change in value of right of use assets held under leases by the Authority in 2025/26:

	Land	Buildings	Vehicles	Plant and Equipment	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 1 April 2025	**340**	**1,508**	**32**	**-**	**1,880**
Additions	-	551	-	-	**551**
Revaluations	85	-	-	-	**85**
Depreciation	-	(147)	(32)	-	**(179)**
Disposals	-	-	-	-	**-**
Balance as at 31 March 2026	**425**	**1,912**	**-**	**-**	**2,337**

- Lease Liabilities

The table below shows the movement in both long- and short-term liabilities with leases held by the Authority in 2025/26:

	Short Term Lease Liabilities £'000	Long Term Lease Liabilities £'000
Balance as at 1 April 2025	**79**	**1,047**
Additions	-	-
Remeasurements	34	517
Disposals	-	-
Repayment of Principal	(113)	-
Transfer from Long to Short Term Liability	63	(63)
Balance as at 31 March 2026	**63**	**1,501**

- Transactions Under Lease

The Authority incurred the following expenses and cashflows in relation to leases:

	2025/26 £'000
Comprehensive Income and Expenditure Statement	
Interest expense on lease liabilities	87
Expense relating to short-term leases	113
Expense relating to exempt leases of low-value items	-
Income from Sub-Letting right-of-use asset	-
Gains or losses arising form sale and leaseback transactions	-
Cash Flow Statement	
Total cash outflow for leases	200

- Maturity Analysis of Lease Liabilities

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments):

	31st March 2026 £'000	31st March 2025 £'000
No later than one year	63	79
Later than one year and not later than five years	286	125
Later than five years	1,215	922
Total Undiscounted Liabilities	**1,564**	**1,126**

7. Reserves held by the Authority

Useable Reserves

The Authority retains a number of Reserves which are available to fund Expenditure.

General Fund Balance - This is retained to fund unforeseen expenditure pressures.

Earmarked Reserves - These reserves are retained to fund particular items of expenditure and are reviewed each year, currently the Earmarked Reserves balance is £10.238m (£8.411m at the end of 2024/25). Please see the description of each reserve below.

31 March 2025 £'000	Earmarked Reserves	31 March 2026 £'000
500	Resilience Reserve	500
5,335	Capital Funding Reserve	5,335
500	Insurance Reserve	500
1,000	National Flood Resilience Centre Reserve	1,000
528	Share of ESFM (Humberside) Ltd Net Assets	384
500	Strategic Transformation Fund	500
1,245	East Coast & Herfordshire Control Room Consoritum Reserve	1,245
600	Pay and Prices Reserve	600
30	Environmental Reserve	-
10,238	**Total Earmarked Reserves**	**10,064**

Resilience Reserve – This can be used to fund any costs associated with the resilience of the service.

Capital Funding Reserve - This reserve is utilised to fund items of Capital expenditure.

Insurance Reserve – This reserve is to fund any costs that are not covered by the Authority's insurance policies.

National Flood Resilience Centre Reserve – This funding is identified to fund the National Flood Resilience Centre development with other partners.

Share of ESFM (Humberside) Ltd Net Assets – This reflects the Authority's share of ESFM (Humberside) Ltd net assets at the balance sheet date.

Strategic Transformation Fund – This funding is identified to support transformation initiatives.

East Coast & Hertfordshire Control Room Consortium Reserve – This funding is identified to meet Humberside's share of the infrastructure costs of the East Coast and Hertfordshire Control Room Consortium.

Pay and Prices Reserve – This funding is identified to cover any pay and prices increases in excess of budget assumptions.

Environmental Reserve – This funding is identified to develop environmental infrastructure.

Capital Receipts Reserve - This can be used to fund items of Capital Expenditure.

Unusable Reserves

The Authority now retains five unusable reserves:

Capital Adjustment Account – This Reserve is required by the CIPFA Code of Practice on Local Authority Accounting and is used to allow the Authority to nullify the effect of Non-current Asset expenses on the Accounts.

Revaluation Reserve – This Reserve is required by the Code of Practice on Local Authority Accounting and reflects the amount to which the value of the property owned by the Authority has increased. A transfer can be made from the Revaluation Reserve to the Capital Adjustment Account to reflect the amount of additional Depreciation that has been charged due to the increase in value of the property, should the value of a previously revalued property fall some or all of the loss can be offset against the amount remaining in the Revaluation Reserve.

Pensions Reserve – Please see Note 4 Pensions.

Collection Fund Adjustment Account – This Reserve is required by the CIPFA Code of Practice on Local Authority Accounting for Adjustment Account billing and precepting Authorities regarding the collection and distribution of collection fund receipts.

Accumulated Absence Account – This Reserve is required by CIPFA Code of Practice on Local Authority Accounting to neutralise the impact on the General Funding Balance for the accruing of compensated absences earned but not yet taken in the year e.g. annual leave entitlement carried forward at 31 March.

Movement on Capital Reserves

Revaluation Reserve

	2025/26 £'000	2024/25 £'000
Gains on Revaluation of Non Current Assets	(6,588)	(1,421)
Losses on Revaluation of Non Current Assets	1,739	3,193
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	475	434
Total Movement on Reserve	(4,374)	2,206
Balance Brought Forward 1 April	(21,596)	(23,802)
Balance Carried Forward at 31 March	(25,970)	(21,596)

Capital Adjustment Account

	2025/26 £'000	2024/25 £'000
Net Book Value of Assets disposed of	654	271
Depreciation	3,808	3,963
Impairments	124	1,252
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	(475)	(434)
Deferred Grants and Contributions applied	(2,829)	(1,940)
Provision for Repayments of External Loans (MRP)	(1,177)	(999)
Total Movement on Reserve	105	2,113
Balance Brought Forward 1 April	(14,237)	(16,348)
Balance Carried Forward at 31 March	(14,131)	(14,237)

8. Borrowing and Investments

Long Term Liabilities

The outstanding borrowings and Liabilities of the Authority are disclosed below:

	2025/26			2024/25		
	Total	Repayable within 12 months	Repayable after 12 months	Total	Repayable within 12 months	Repayable after 12 months
	£'000	£'000	£'000	£'000	£'000	£'000
Public Works Loan Board	15,062	1,062	14,000	15,894	894	15,000
Leases	1,564	63	1,501	1,126	79	1,047
Other Borrowing	-	-	-	4,080	4,080	-
Pension Liability - Firefighters' Pension Fund	466,920	-	466,920	475,580	-	475,580
Pension Liability - Local Government Pension Scheme	26	-	26	29	-	29
	483,572	**1,125**	**482,447**	**496,709**	**5,053**	**491,656**

The outstanding borrowings of the Authority at 31 March 2026 which were repayable within a period in excess of 12 months were as follows:

Source of Loan	Interest Rate Payable	Amount Outstanding at 31 March 2026	31 March 2025
	%	£'000	£'000
Public Work Loans Board	1.80	1,000	1,000
Public Work Loans Board	1.86	1,000	1,000
Public Work Loans Board	1.96	1,000	1,000
Public Work Loans Board	1.99	1,000	1,000
Public Work Loans Board	2.09	1,000	1,000
Public Work Loans Board	2.10	1,000	1,000
Public Work Loans Board	2.14	1,000	1,000
Public Work Loans Board	2.19	1,000	1,000
Public Work Loans Board	2.25	1,000	1,000
Public Work Loans Board	3.70	-	1,000
Public Work Loans Board	3.75	1,000	1,000
Public Work Loans Board	3.88	1,000	1,000
Public Work Loans Board	4.55	3,000	3,000
		14,000	15,000

Loans analysed by maturity are as follows:

	31 March 2026	31 March 2025
	£'000	£'000
Maturing in 1-2 Years	1,000	1,000
Maturing in 2-5 Years	5,000	5,000
Maturing in 5-10 Years	6,000	6,000
Maturing in More Than 10 Years	2,000	3,000
	14,000	15,000

Short Term Investments

The Authority places funds with counterparties on a commercial basis. These loans are made to counterparties who meet a specified criteria and are short-term (less than a year). Accrued interest is included in the Balance Sheet as at 31 March. The value of these investments is £17.051m as at 31 March. (2024/25 was £24.988m).

9. Other Creditors and Debtors

- Long-Term Creditors
  There are no long-term creditors as at 31 March 2026.

  Short-Term Creditors

  Analysis of short-term creditors is as follows: -

	31 March 2026 £'000	31 March 2025 £'000
Central Government Bodies	7,255	9,656
Other Local Authorities	3,075	1,338
NHS Bodies	-	100
Bodies External to General Government	7,239	7,273
	17,569	**18,367**

*included in the Short-Term Creditors figure on the Balance Sheet is £107k relating to ESFM (Humberside) Ltd, please see note 13 for details.

- Long-Term Debtors
  There were no long-term debtors at 31 March 2026.

- Short-Term Debtors
  Amounts falling due within one year may be analysed as follows: -

	31 March 2026 £'000	31 March 2025 £'000
Central Government Bodies	320	1,830
Other Local Authorities	293	688
NHS Bodies	6	-
Bodies External to General Government	5,876	5,914
	6,495	**8,432**

*included in Short-Term Debtors is £384k relating to ESFM (Humberside) Ltd, please see note 13 for further details.

10.Financial Instruments

The Financial Instruments held by the Authority are included below and the Authority fully complies with the CIPFA Code of Practice on Local Authority Accounting.

Amortised Cost

Financial Instruments (whether borrowing or investment) are valued on an amortised costs basis using the Effective Interest Rate (EIR) method.

Fair Value

In these disclosure notes, Financial Instruments are also required to be shown at Fair Value.

Compliance

The Authority has complied with the following:

It has adopted the CIPFA Treasury Management in the Public Services: Code of Practice.

Set treasury management indicators to control key Financial Instrument risks in accordance with CIPFA's Prudential Code.

Accounting regulations require the Financial Instruments (investment, lending and borrowing of the Authority) shown on the Balance Sheet to be further analysed into various defined categories. The investments, lending & borrowing disclosed in the Balance Sheet are made up of the following categories of "Financial Instruments".

	Long Term 31 March		Current 31 March	
	2026 £'000	2025 £'000	2026 £'000	2025 £'000
Investments at Amortised Cost				
Loans and Receivables at Amortised Cost			17,051	24,988
Total Investments at Amortised Cost	**-**	**-**	**17,051**	**24,988**
Debtors				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			1,969	1,908
Total Debtors	**-**	**-**	**1,969**	**1,908**
Borrowings at Amortised Cost				
Financial Liabilities at Amortised Cost	(15,051)	(16,047)	(1,125)	(5,053)
Total Borrowings at Amortised Cost	**(15,051)**	**(16,047)**	**(1,125)**	**(5,053)**
Creditors				
Financial Liabilities Carried at Contract Amount			(2,807)	(3,982)
Total Creditors	**-**	**-**	**(2,807)**	**(3,982)**

Analysis of the Financial Liabilities and Loans and Receivables is shown in the table below:

	31 March	
	2026	2025
	£'000	£'000
Financial Liabilities		
Current		
Creditors	(2,807)	(3,982)
Public Works Loans Board Loans and Leases	(1,125)	(973)
Borrowing from other Local Authorities	-	(4,080)
	(3,932)	(9,035)
Long Term		
Public Works Loans Board Loans	(14,000)	(15,000)
Leases	(1,501)	(1,047)
	(15,501)	(16,047)
	(19,433)	(25,082)
Financial Assets		
Current		
Debtors	1,969	1,908
Investments	17,051	24,988
	19,020	26,896

Gains and losses recognised in the Comprehensive Income and Expenditure Account for 2025/26 in relation to financial instruments are made up as follows:

	2025/26				2024/25			
	Financial Liabilities	Financial Assets		Total	Financial Liabilities	Financial Assets		Total
	Measured at amortised cost	Loans and Receivables	Available for sale Assets		Measured at amortised cost	Loans and Receivables	Available for sale Assets	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Interest Expense	(566)	-	-	**(566)**	(696)	-	-	**(696)**
Loss on derecognition	-	-	-	**-**	-	-	-	**-**
Impairment losses	-	-	-	**-**	-	-	-	**-**
Interest payable and similar charges	(566)	-	-	**(566)**	(696)	-	-	**(696)**
Interest income	-	964	-	**964**	-	1,191	-	**1,191**
Losses on revaluation	-	-	-	**-**	-	-	-	**-**
Amounts recycled to the Income and	-	-	-	**-**	-	-	-	**-**
Expenditure Account after impairment	-	-	-	**-**	-	-	-	**-**
Interest and investment income	-	964	-	**964**	-	1,191	-	**1,191**
Gains on revaluation	-	-	-	**-**	-	-	-	**-**
Losses on revaluation	-	-	-	**-**	-	-	-	**-**
Amounts recycled to the Income and	-	-			-	-		
Expenditure Account after impairment	-	-	-	**-**	-	-	-	**-**
Surplus arising on revaluation of financial assets	-	-	-	**-**	-	-	-	**-**
Net gain/(loss) for the year	(566)	964	-	**398**	(696)	1,191	-	**495**

The Fair value of each class of Financial Assets and Liabilities which are carried in the balance sheet at Amortised Cost is disclosed below.

The Authority engaged Link Asset Services, a firm of financial consultants specialising in treasury management and capital finance in the U.K. Public Sector, who have calculated the Fair Value of the Financial Instruments stated above. Link Asset Services methodology and assumptions have been adopted and are stated below.

Methods and Assumptions in Valuation Technique

The Fair Value of a Financial Instrument is determined by calculating the Net Present Value (NPV) of future cash flows, which provides an estimate of the value of payments in the future in today's terms.

The discount rate used in the NPV calculation is the rate applicable in the market on the date of valuation for a Financial Instrument with the same structure, terms and remaining duration. For debt, this will be the new borrowing rate since premature repayment rates include a margin which represents the lender's profit as a result of rescheduling the loan; this is not included in the Fair Value calculation since any motivation other than securing a fair price should be ignored.

The rates quoted in this valuation were obtained by our treasury management consultants from the market on 31 March 2025, using bid prices where applicable.

The calculations are made with the following assumptions:

For Public Works Loans Board debt, the discount rate used is the rate for new borrowing as per rate sheet number 126/26. For other market debt and investments the discount rate used is the rate available for a Financial Instrument with the same terms from a comparable lender. Interpolation techniques have been used between available rates where the exact maturity period was not available. No early repayment or Impairment is recognised.

Fair Values have been calculated for all Financial Instruments in the portfolio, but only those which are materially different from the carrying value have been disclosed (for loans of less than one year the principal amount of the loan is deemed to be fair value). The Fair Value of trade and other receivables is taken to be the invoiced or billed amount.

The Fair Values are calculated as follows:

	31 March 2026		31 March 2025	
	Carrying Amount £'000	Fair Value £'000	Carrying Amount £'000	Fair Value £'000
Financial Liabilities	(15,000)	(12,981)	(15,828)	(13,731)
Loans and Receivables	(16,965)	(16,965)	(24,650)	(24,650)

The decrease in the Fair Value of Financial Liabilities over the carrying amount is because the interest rate payable on the Authority's portfolio of fixed rate loans is lower than the rates for similar loans as at the Balance Sheet date.

The Authority's management of treasury risks actively works to minimise the exposure to the unpredictability of financial markets and to protect the financial resources available to fund services. The Authority has fully adopted CIPFA's Code of Treasury Management Practices and has written principles for overall risk management as well as written policies and procedures covering specific areas such as credit risk, liquidity risk and market risk.

Credit Risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the Authority's customers. It is the policy of the Authority to place deposits only with a limited number of high-quality banks and building societies whose credit rating is independently assessed as sufficiently secure by the Authority's treasury advisers and to restrict lending to a prudent maximum amount for each institution. In order to mitigate against risk and in the light of market conditions, the Executive Director of Finance and Section 151 Officer considered that the most prudent approach was to restrict investments to UK based, and other 'AAA' rated European institutions with a maximum limit of £2m. The Authority has access to three money market investment funds, these are highly secure funds that are 'AAA' rated and provide instant return of the investment if required.

The following analysis summarises the Authority's potential maximum exposure to credit risk, based on past experience and current market conditions. No credit limits were exceeded during the financial year and the Authority expects full repayment on the due date of deposits placed with its counterparties.

	31 March 2026	Historical experience of default	Historical experience adjusted for market conditions at 31 March 2026	Estimated maximum exposure to default and uncollectability 31 March 2026
	£'000	%	%	£'000
Deposits with banks and financial institutions	16,965	0.00	0.00	-
Bonds	-	0.00	0.00	-
Customers	190	0.43	0.12	-
	17,155			-

No credit limits were exceeded during the Accounting Period and the Authority does not expect any losses from non-performance by any of its counterparties in relation to deposits and bonds.

Debtors

The Authority does not generally allow credit for customers, such that £92k of the £190k balance is past its due date for payment. The past due amount can be analysed by age as follows:

	31 March 2026 £'000	31 March 2025 £'000
Less than three months	60	25
Three to six months	32	26
Six months to one year	-	-
More than one year	-	-
	92	51

Liquidity Risk

The Authority has access to a facility to borrow from the Public Works Loans Board. As a result, there is no significant risk that the Authority will be unable to raise finance to meet its commitments under Financial Instruments. The Authority has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. The Authority's policy is to ensure that not more than 10% of loans are due to mature within any financial year and 25% within any rolling five-year period through a combination of prudent planning of new loans taken out and, where it is economic to do so, making early repayments.

See Note 7 of the Notes to the Accounts for an analysis of the maturity of long-term loans with the Public Work Loans Board.

All trade and other payables are due to be paid in less than one year.

Market Risk

Interest Rate Risk

The Authority is exposed to interest rate risk in two different ways; the first being the uncertainty of interest paid/received on variable rate Financial Instruments, and the second being the effect of fluctuations in interest rates on the fair value of a Financial Instrument.

The current interest rate risk for the Authority is summarised below:

The Fair Value of fixed rate Financial Assets will fall if interest rates rise. This will not impact on the Balance Sheet for the majority of Assets held at Amortised Cost but it will impact on the disclosure note for Fair Value. It would have a negative effect on the Balance Sheet for those assets held at Fair Value in the Balance Sheet, which would also be reflected in the Comprehensive Income and Expenditure Statement.

The Fair Value of fixed rate Financial Liabilities will rise if interest rates fall. This will not impact on the Balance Sheet for the majority of Liabilities held at Amortised Cost but it will impact on the disclosure note for Fair Value.

The Authority has a number of strategies for managing interest rate risk. Policy is to aim to keep a maximum of 25% of its borrowings in variable rate loans. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses. The risk of loss is ameliorated by the fact that a proportion of government grant payable on financing costs will normally move with prevailing interest rates or the Authority's cost of borrowing and provide compensation for a proportion of any higher costs.

The treasury management team has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to update the budget quarterly during the year. This allows any adverse changes to be accommodated. The analysis will also advise whether new borrowing taken out is fixed or variable.

According to this investment strategy, at 31 March 2026, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	31 March 2026 £'000	31 March 2025 £'000
Increase in Fair Value of fixed rate borrowing liabilities	(642)	(701)

Price Risk

The Authority does not invest in equity shares and does not have shareholdings in any joint ventures and therefore is not at significant risk to price movements.

Foreign Exchange Risk

The Authority has no Financial Assets or Liabilities denominated in foreign currencies and thus has no exposure to loss arising from movements in exchange rates.

Financial Guarantees

The Authority does not provide any financial guarantees.

11. Note to Expenditure and Fundings Analysis

Year ended 31 March 2025					Year ended 31 March 2026			
£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000
Adjustments for Capital Purposes	Net Change for the Pensions Adjustments	Other Differences	Total Adjustments		Adjustments for Capital Purposes	Net Change for the Pensions Adjustments	Other Differences	Total Adjustments
(5)	124		119	Community Fire Safety		194		194
(4,628)	5,178		550	Fire Fighting & Rescue Operations	(3,456)	6,271		2,815
(546)	635		89	Management and Support	(489)	1,183		694
	(177)		(177)	Non Distributed Cost				-
(5,179)	**5,760**	**-**	**581**	**Net Cost of Services**	**(3,945)**	**7,648**	**-**	**3,703**
3,015	(23,773)	1,764	(18,994)	Other Operating Expenditure	3,351	(24,910)	(1,258)	(22,817)
(2,164)	**(18,013)**	**1,764**	**(18,413)**	**Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services**	**(594)**	**(17,262)**	**(1,258)**	**(19,114)**

12. Other Operating Expenditure, Financing, Investment Income, Taxation and Non-Specific Grants

	2025/26 £000s	2024/25 £000s
Other Operating Expenditure		
(Profit)/Loss on the disposal of assets	(23)	(109)
Total Other Operating Expenditure	**(23)**	**(109)**
Financing and Investment Income and Expenditure		
Interest Payable	566	696
Interest Receivable	(964)	(1,191)
Net interest cost on the net defined pension liability		
- Firefighters' Pension Scheme	26,300	24,520
- Local Government Pension Scheme	(1,390)	(747)
Total Financing and Investment Income and Expenditure	**24,512**	**23,278**
Taxation and Non Specific Grant Income		
Council Tax Payers	29,940	28,665
General Government Grants (See breakdown below)	2,093	1,922
Localised Business Rates	7,003	6,761
National Non Domestic Rates and Revenue Support Grant	22,202	22,717
Recognised Capital Grant - Right of use Asset	50	340
Total Taxation and Non Specific Grant Income	**61,288**	**60,405**
General Government Grants		
Additional Pensions Grant	1,725	1,833
National Insurance Grant	368	-
Services Grant	-	89
	2,093	**1,922**

Precepts

The Authority, at its meeting on 14 February 2025, set a precept for 2025/26 equivalent to a Band D Council Tax of £102.93. Precepts and Collection Fund balances received from the four constituent Authorities for 2025/26 are as follows:

	Precepts 2025/26 £'000	Collection Fund Surplus/(Deficit) Residual 2025/26 £'000	31 March 2026 £'000	Total 2025/26 £'000
Kingston upon Hull City Council	6,846	33	(18)	**6,861**
East Riding of Yorkshire Council	13,213	2	158	**13,373**
North East Lincolnshire Council	4,859	(28)	(22)	**4,809**
North Lincolnshire Council	5,370	13	(59)	**5,324**
	30,288	**20**	**59**	**30,367**

	Precepts 2024/25 £'000	Collection Fund Surplus/(Deficit) Residual 2024/25 £'000	31 March 2025 £'000	Total 2024/25 £'000
Kingston upon Hull City Council	6,461	1	126	**6,588**
East Riding of Yorkshire Council	12,205	36	194	**12,435**
North East Lincolnshire Council	4,584	30	(10)	**4,604**
North Lincolnshire Council	5,075	19	(55)	**5,039**
	28,325	**86**	**255**	**28,665**

The Authority is made up of 22 Members who are nominated by the 4 Unitary Authorities in the Humberside region. The Police and Crime Commissioner for Humberside, Jonathan Evison, also sits on the Authority.

13. Related Parties

The Authority is required to disclose material transactions with related parties - bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Central Government

Central Government has significant influence over the general operations of the Authority; it is responsible for providing the statutory framework within which the Authority operates, it provides a significant part of its funding in the form of grants and prescribes the terms of many of the transactions that the Authority has with other parties. The Authority receives NNDR, General Government grants and Capital Grants from the Department for Communities and Local Government or the Home Office. (Details of these grants are disclosed in note 12).

Pensions

See note 4 in the Notes to the Financial Statements.

Members

The Precept is collected on the Authority's behalf by the four Local Authorities in the Humberside area (as disclosed in note 12), the following Members are Local Councillors on these councils:

East Riding of Yorkshire Council: Linda Bayram, John Bovill, Carolyn Cantrell, Derek Cary, John Dennis, Coleen Gill, Mike Heslop-Mullens, Margot Sutton.

Kingston upon Hull City Council: Alison Collinson, Sharon Hofman, Tracey Henry, Shane McMurray, Tracey Neal, Rosie Nicola.

North East Lincolnshire Council: Les Bonner, Ian Lindley, Matt Patrick, Ron Shepherd.

North Lincolnshire Council: Mick Grant, Ralph Ogg, Nigel Sherwood, Rob Waltham MBE.

In addition to the above Members, The Police and Crime Commissioner for Humberside, Jonathan Evison, also sits on the Authority.

The total of Members' allowances paid in 2025/26 is shown in Note 14. During 2025/26 no Members of the Authority, or their close relations, undertook any declarable related party transactions with the Authority. The Authority requires Members to complete a declaration of related party transactions, and these declarations are used as the basis of this note.

Officers

During the course of 2025/26 no Senior Officers of the Authority (with the exception of two members of staff that are Directors of Emergency Services Fleet Management (Humberside) Ltd and two members of staff that are seconded to Humberside Police and Crime Commissioner), undertook any declarable related party transactions with the Authority. One Senior Officer's close relations undertook declarable related party transactions with the Authority. The Authority requires Senior Officers to complete a declaration of related party transactions, and these declarations are used as the basis of this note.

Two officers of the Fire Authority are also Directors of Emergency Services Fleet Management (Humberside) Ltd (Deputy Chief Fire Officer Niall McKiniry and Area Manager Dan Meeke). Emergency Services Fleet Management (Humberside) Ltd is a joint arrangement that provides vehicle maintenance services to the Authority and Humberside Police. Emergency Services Fleet Management (Humberside) Ltd supplied goods and services during 2025/26 with a value of £1.7m (£1.4m during 2024/25) to Humberside Fire Authority.

Two officers of the Fire Authority are also seconded to Police and Crime Commissioner for Humberside on a part time basis (Executive Director/S.151 Officer Martyn Ransom and Joint Deputy Chief Finance Officer/Deputy S.151 Officer Antoinette Diovisalvi). Humberside Police supplied goods and services to the Authority during 2025/26 with a value of £4.5m (£3.7m during 2024/25). The Authority supplied goods and services to Humberside Police during 2025/26 with a value of £0.3m (£0.4m during 2024/25).

One officers spouse (Executive Director/S.151 Officer Martyn Ransom) works for NEC Software Solutions. NEC Software Solutions supplied goods and services to the Authority during 2025/26 with a value of £1.3m (£0.8m during 2024/25).

The Authority retains joint control of Emergency Services Fleet Management (Humberside) Ltd with Humberside Police on a 50/50 split. The Authority's share of the net assets and reserves for 2025/26 are £0.4m (£0.5m 2024/25) and have been consolidated into the Financial Statements of the Authority. These amounts are taken from the Emergency Services Fleet Management (Humberside) Ltd draft accounts at 31 March 2026.

The disclosure note itself has been prepared in accordance with guidance on the interpretation of IAS 24 (Related Party Transactions) and its applicability to the public sector.

14. Members' Allowances

From 1 April 2003, the Authority is required to have its own scheme of Members' Allowances under the terms of the Local Authorities (Members' Allowances) (England) Regulations 2003. The total amount paid to Members under this scheme for 2025/26 was £131,858 (2024/25 was £126,121).

15. Officers' Emoluments

Regulation 7 (3) of the Accounts and Audit Regulations 2015 [SI 2015 No. 234] requires the publication of the following disclosures relating to the remuneration of senior employees.

The number of employees whose remuneration, excluding employer's pension contributions, was £50,000 or more in bands of £5,000 are disclosed below:

Remuneration Band	Number of Officers in Band					
	2025/26			2024/25		
	Operational	Non Operational	Total	Operational	Non Operational	Total
£195-199,999	1	-	**1**	-	-	**-**
£190-194,999	-	-	**-**	-	-	**-**
£185-189,999	-	-	**-**	-	-	**-**
£180-184,999	-	-	**-**	1	-	**1**
£175-179,999	-	-	**-**	-	-	**-**
£170-174,999	-	-	**-**	-	-	**-**
£165-169,999	1	-	**1**	-	-	**-**
£160-164,999	-	-	**-**	-	-	**-**
£155-159,999	1	-	**1**	1	-	**1**
£150-154,999	-	-	**-**	-	-	**-**
£145-149,999	-	-	**-**	1	-	**1**
£140-144,999	-	-	**-**	-	-	**-**
£135-139,999	-	1	**1**	-	-	**-**
£130-134,999	-	-	**-**	-	-	**-**
£125-129,999	-	-	**-**	-	2	**2**
£120-124,999	-	-	**-**	-	-	**-**
£115-119,999	2	-	**2**	-	-	**-**
£110-114,999	2	-	**2**	1	-	**1**
£105-109,999	-	-	**-**	-	-	**-**
£100-104,999	-	-	**-**	-	-	**-**
£95-99,999	-	-	**-**	1	-	**1**
£90-94,999	-	-	**-**	-	-	**-**
£85-89,999	3	-	**3**	2	-	**2**
£80-84,999	5	-	**5**	6	-	**6**
£75-79,999	2	-	**2**	3	-	**3**
£70-74,999	9	2	**11**	4	-	**4**
£65-69,999	25	-	**25**	18	1	**19**
£60-64,999	23	10	**33**	27	9	**36**
£55-59,999	37	1	**38**	39	5	**44**
£50-54,999	54	8	**62**	53	6	**59**
	164	**22**	**186**	**157**	**23**	**180**

The increase in number of officers shown in the bands above is primarily due to pay awards that were agreed nationally for the 2025/26 financial year.

The following table sets out the remuneration disclosures for senior officers whose salary is equal to or more than £50,000 per year:

Disclosure for 2025/26

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2025/26	Employer's pension contributions 2025/26	Total Remuneration including employer's pension contributions 2025/26
Chief Fire Officer & Chief Executive - Phil Shillito	195,857	-	**195,857**	73,545	**269,403**
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	166,259	-	**166,259**	62,514	**228,773**
Assistant Chief Fire Officer & Executive Director of Corporate Services - Matthew Sutcliffe	156,479	-	**156,479**	58,836	**215,315**
Director of Service Improvement (1 April 2025 to 31 May 2026)	18,284	-	**18,284**	6,875	**25,159**
Director of Service Improvement (1 June 2025 to 31 March 2026)	99,349	-	**99,349**	26,077	**125,426**
Director of Prevention, Protection, Fleet and Estates (1 April 2025 - 31 May 2025)	18,284	-	**18,284**	5,069	**23,353**
Director of Resilience and Public Safety (1 June 2025 - 31 March 2026)	99,349	-	**99,349**	37,355	**136,705**
Director of Emergency Response (1 April 2025 - 31 March 2025)	118,258	-	**118,258**	44,465	**162,723**
*** Executive Director of Finance and Section 151 Officer**	136,920	1,568	**138,488**	25,330	**163,818**
Executive Director of People and Development (1 April 2025 - 5 May 2025)	12,287	120	**12,407**	2,273	**14,680**
Director of People & Service Improvement (1 June 2025 to 31 March 2026)	99,974	-	**99,974**	37,590	**137,565**
Assistant Director of People & Culture (10 November 2025 to 31 March 2026)	32,682	518	**33,199**	6,046	**39,245**
	1,153,984	**2,205**	**1,023,015**	**342,340**	**1,365,355**

* This post is shared with Humberside PCC

Disclosure for 2024/25

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2024/25	Employer's pension contributions 2024/25	Total Remuneration including employer's pension contributions 2024/25
Chief Fire Officer & Chief Executive - Phil Shillito	182,805	-	**182,805**	33,819	**216,624**
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	155,385	-	**155,385**	58,425	**213,810**
Assistant Chief Fire Officer & Executive Director of Corporate Services	146,318	-	**146,318**	54,988	**201,306**
Director of Service Improvement (1 April 2024 - 30 September 2024)	57,830	-	**57,830**	21,744	**79,574**
Director of Service Improvement (1 October 2024 to 3 November 2024)	10,056	-	**10,056**	2,788	**12,844**
Director of Service Improvement (4 November 2024 to 31 March 2025)	44,795	-	**44,795**	12,420	**57,215**
Director of Prevention, Protection, Fleet and Estates (1 April 2024 - 3 November 2024)	67,953	-	**67,953**	-	**67,953**
Director of Prevention, Protection, Fleet and Estates (4 November 2024 - 31 March 2025)	44,795	-	**44,795**	12,420	**57,215**
Director of Emergency Response (1 April 2024 - 30 September 2024)	57,897	-	**57,897**	21,769	**79,666**
Director of Emergency Response (1 October 2024 - 31 March 2025)	54,852	-	**54,852**	20,624	**75,476**
*** Executive Director of Finance and Section 151 Officer**	127,964	1,464	**129,429**	23,673	**153,102**
Executive Director of People and Development	127,964	1,682	**129,647**	23,673	**153,320**
	1,078,616	**3,147**	**1,081,763**	**286,344**	**1,368,106**

* This post is shared with Humberside PCC

The number of employee compulsory and voluntary exit packages agreed with total cost per band and total cost of the redundancies are set out below:

	2025/26				2024/25			
Exit Package Cost Band	Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band	Total Cost (£'000)	Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band	Total Cost (£'000)
£60,001 - £80,000	-	-	-	-	-	1	1	61
£40,001 - £60,000	-	-	-	-	-	1	1	47
£20,001 - £40,000	-	-	-	-	-	-	-	-
£0 - £20,000	-	-	-	-	-	1	-	11
Total Cost in Bandings	**-**	**-**	**-**	**-**	**-**	**3**	**2**	**119**

16. Other Notes To The Financial Statements

Contingent Liabilities

Court of Appeal Judgement – Virgin Media v NTL Pension Trustees II Limited

In June 2023 the High Court ruled in the case of Virgin Media Limited v NTL Pension Trustees II Ltd. The ruling was that certain pension scheme rule amendments were invalid if they were not accompanied by the correct actuarial confirmation. The High Court ruling has since been appealed. In a judgement delivered on 25th July 2024, the Court of Appeal unanimously upheld the decision of the High Court.

On 5th June 2025, the Government announced that it will “introduce legislation to give affected pension met the necessary standards.” Once the legislation has been passed, this will mean that pension schemes will be able to obtain written confirmation from an actuary about the benefit changes that were previously made and apply that confirmation retrospectively without making the plan amendments void, if the changes met the necessary standards.

Royal Ascent was passed on 29th April 2026 but uncertainty remains as to whether any additional liabilities might arise, and if they were, how they would be reliably measured.

Exceptional Items

There are no exceptional items.

Material Items of Income and Expenditure

There were no material items of income and expenditure during 2025/26 that are not disclosed elsewhere within the Statement of Accounts.

Heritage Assets

The Authority does not have any Heritage Assets; a collection of fire memorabilia is held by the Authority but has little financial value.

Audit Fees

During 2025/26 the Authority incurred £108k in Audit fees (£105k in 2024/25) from Forvis Mazars relating to external audit.

Prior Period Adjustments

There are no prior period adjustments.

Events After The Balance Sheet Date

There have been no events either adjusting or non-adjusting after the Balance Sheet date.

17. Cash Flow Notes

Movements in Cash and Cash Equivalents

	31 March 2026 £'000	31 March 2025 £'000	Movement £'000
Bank In Hand/(Overdrawn)	57	74	(17)
	57	**74**	**(17)**

Cash Flow Statement – Adjust net surplus or deficit on the provision of services for non-cash movements

	£'000	£'000
Depreciation/Amortisation & Impairment	3,932	5,215
Increase/(decrease) in Creditors	(3,060)	12,218
(Increase)/decrease in Debtors	2,189	640
(Increase)/decrease in Inventories	(53)	(52)
Increase/(decrease) in Provisions	30	(170)
Movement in Pension Liability	17,246	18,006
Carrying amount of non-current assets held for sale, sold or de-recognised	654	(76)
Right of use Asset	(50)	(340)
	20,888	35,441

Cash Flow Statement – Adjust for items included in the net surplus or deficit on the provision of services that are investing and finance activities

	2025/26 £'000	2024/25 £'000
Proceeds from short-term and long-term investments	-	-
Proceeds from the sale of Property, Plant and Equipment and Intangible Assets	(676)	(33)
Any other items for which the cash effects are investing or financing cash flows	-	-
	(676)	(33)

Cash Flow Statement – Operating activities within the cash flow statement include the following cash flows relating to interest

	2025/26 £'000	2024/25 £'000
Interest Received	(964)	(1,191)
Interest Paid	566	696
	(398)	(495)

Cash Flow Statement – Cash Flows from Investing Activities

	2025/26 £'000	2024/25 £'000
Payments to acquire property, plant and equipment, investment property and intangible assets	(7,098)	(4,570)
Opening Capital Creditors	(781)	(560)
Closing Capital Creditors	1,999	781
Purchase of short term investments	-	(14,575)
New Leases	551	103
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	677	33
Proceeds from short-term and long-term investments	7,685	-
Net cash flows from investing activities	3,033	(18,788)

Cash Flow Statement – Financing Activities

	2025/26 £'000	2024/25 £'000
Cash receipts of short and long-term borrowing	-	4,000
Appropriation to/from Collection Fund Adjustment Account	976	(48)
Repayments of short and long-term borrowing	(4,844)	(841)
Principal on Finance Leases	(113)	(72)
Net cash flows from financing activities	(3,982)	3,039

Government Grants

An analysis of other Government grants received during 2025/26 is given in note 12 of the notes to the Financial Statements.

2025/26

HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Pension Fund Account 2025/26

FIREFIGHTERS' PENSION FUND ACCOUNT

The following table analyses movements on the Fund for the year 2025/26

2024/25 £'000s		2025/26 £'000s
	Contributions receivable:	
(8,303)	Employers' contributions receivable	(8,470)
(2,870)	Firefighters' contributions	(4,305)
(11,173)		(12,775)
(123)	Transfers in from other authorities	(39)
	Benefits payable:	
22,402	Pensions	22,975
5,381	Commutations & lump sum retirement benefits	3,420
27,783		26,395
	Payments to and on account leavers	
-	Transfers out to other authorities	-
16,487	**Net amount payable for the year**	**13,581**
(16,487)	Top-up grant receivable to the Firefighters' Pension Fund	(13,581)
-	**Fund Account balance**	**-**

Net Assets Statement

2024/25		2025/26
	Current Assets	
1,675	Pensions Paid in Advance	1,731
7,169	Humberside Fire Authority	9,023
	Current Liabilities	
(1,493)	Pensions owing to members (See Matthews note)	(2,055)
(1,675)	Humberside Fire Authority	(1,731)
(5,676)	Home Office Grant creditor	(6,968)
-		**-**

Notes to the Firefighters' Pension Fund Account

The funding arrangements for the Firefighters' Pension Scheme (FPS) changed on 1 April 2006. The Pension Fund was established under the Firefighters' Pension Scheme (Amendment) (England) Order 2006. The Pension Fund administers all four of the Firefighters' Pension Schemes (the 1992 Firefighters' Pension Scheme, the 2006 Firefighters' Pension Scheme, the 2015 Firefighters' Pension Scheme and the Modified Firefighters' Pension Scheme).

The Pension Fund is administered by Humberside Fire Authority.

The Pension Fund is managed by the Executive Director of Finance and Section 151 Officer.

The benefits payable from the Pension Fund are pensions, lump sum commutation payments and ill health pensions. Injury awards are payable from the Authority's General Fund Account.

The Pension Fund is an unfunded scheme, consequently:

- It has no investment assets;
- Benefits payable are funded by contributions from employers and employees; and
- any difference between benefits payable and contributions receivable is met by top-up grant from the Home Office (HO)

The Pension Fund is statutorily prevented from including interest on cashflows and administration expenses in the pension fund. These expenses are accounted for in the Authority's General Fund Account.

Employee and employer contribution levels are based on percentages of pensionable pay set nationally by HO and are subject to triennial revaluation by the Government Actuary's Department. The employers' contribution rates are determined nationally by the Government Actuary's Department and is currently 37.6% for the 2015 FPS.

The membership for the pensions fund is as follows;

Category of Member	31/3/2026 1992 FPS	31/3/2026 2006 NFPS	31/3/2026 Modified Pension Scheme	31/3/2026 2015 FPS	31/3/2025 1992 FPS	31/3/2025 2006 NFPS	31/3/2025 Modified Pension Scheme	31/3/2025 2015 FPS
Contributors	-	-	-	785	-	-	-	754
Deferred Pensioners	41	154	19	238	37	96	4	248
Pensioners	947	36	83	133	961	28	92	103

Matthews

In November 2018 a ruling on the legal case involving part-time judges (O'Brien v MoJ) had a direct impact on the equivalent case for Retained Firefighters (Matthews). Home Office Ministers have agreed to extend the pension entitlement for retained firefighters to cover service pre-July 2000. An options exercise to increase the pensions entitlement for some current special retained members and allow access to the scheme for historic retained members is underway. Where members have returned an election form to extend pension entitlement on or before 31st March 2026, provision for the payment of benefits owed to, reduced by contributions due from members in respect of said benefits, has been made in the accounts. The net payment to members is estimated to be £2.055m.

Statement of Accounting Policies

The Accounting Policies adopted for the Pension Fund follow those set out in the Authority's Statement of Accounting Policies (Note 1 of the Notes to the Financial Statements). Transfer values are an exception to this policy and are on a cash basis.

The following item(s) are estimated and are material to the Pension Fund account:

- Estimation of top-up grant receivable

The Pension Fund Account does not take account of the obligations to pay pensions and benefits that fall due after the end of the financial year. These are reflected in the Authority's accounts in accordance with IAS 19 – Employee Benefits (Please see note 4 in the Notes to the Financial Statements).

CERTIFICATIONS

We, the undersigned, certify that:

The Statement of Accounts represents a True and Fair View of the financial position of Humberside Fire Authority as at 31 March 2026 and the Comprehensive Income and Expenditure for the year ended 31 March 2026.

……

Phil Shillito – Chief Fire Officer/Chief Executive

……

Councillor Nigel Sherwood – Chair

……

Martyn Ransom – Executive Director of Finance/Section 151 Officer

tbc (authorised for issue date)

Appendix 1

Revenue Variance Analysis

2024/25		2025/26		
		Revised Estimate	Actual	Variance
£'000	**Expenditure**	**£'000**	**£'000**	**£'000**
48,370	Employees	50,035	50,097	**62**
3,305	Premises	3,903	3,292	**(611)**
2,048	Transport	2,284	2,233	**(51)**
5,625	Supplies and Services	6,507	5,691	**(816)**
377	Support Services	347	365	**18**
3,943	Capital Charges	1,959	3,423	**1,464**
63,668	**Total Expenditure**	**65,035**	**65,101**	**66**
(2,403)	**Income**	(1,633)	(2,134)	**(501)**
61,265	**Net Expenditure**	**63,402**	**62,967**	**(435)**
696	Interest Payable	608	566	**(42)**
(1,191)	Interest Receivable	(750)	(964)	**(214)**
(1,344)	Accounting Adjustments	1,394	(159)	**(1,553)**
621	Contributions to / (from) Reserves	(2,430)	(143)	**2,287**
60,047	**Net Budget Requirement**	**62,224**	**62,267**	**43**
(1,922)	General Government Grant	(2,093)	(2,093)	**-**
(6,779)	Business Rates	(7,013)	(7,003)	**10**
(22,717)	NNDR	(22,424)	(22,424)	**-**
(28,600)	Precepts	(30,694)	(30,694)	**-**
29	**Net (Surplus)/Deficit**	**-**	**53**	**53**

£'000	**Movement on the General Fund**	**£'000**
29	(Surplus)/Deficit as above	53
1,225	Reserve Movements as per Fire Authority	(30)
-	Budgeted Transfer (To)/From General Reserve	143
1,254	**(Surplus)/Deficit on the General Fund in the Year**	**166**

A breakdown of major variances is as follows:

	Overspend / (Underspend) £'000
Premises a) lower utility usage and unit rates b) less spend on repairs following statutory servicing	(611)
Supplies and Services a) delays in all Services exiting the East Coast Consortium Control Room, which has reduced the level of costs reallocated to remaining Fire and Rescue Services (offset with Contribution from Reserves note) b) a slight delay in the implemntation of the new Control system that will be used to mobilise appliances	(816)
Capital Charges Impairment and depreciation of the estate has caused this variance (offset with accounting adjustment note)	1,464
Income a) Additional ringfenced grant income received from Government b) Additional income in relation to Mutual Aid to other Fire and Rescue Services c) Additional income in relation to staff secondments	(501)
Interest Receivable This is due to higher interest rates on our investments	(214)
Accounting Adjustments a) Impairment and depreciation of the estate (offset with asset rental interest note) b) Lower Minimum Revenue Provision charge following lower capital spend and additional revenue contributions during the previous financial year	(1,553)
Contributions from Reserves a) The Earmarked Reserve Funding relating to the East Coast Consortium was no longer required (see Supplies and Servcies note) b) The Earmarked Reserve Funding relating to Revenue Contribution of Capital Outlay was no longer required due to the variances on all of the lines above	2,287

Appendix 2

Capital Expenditure Breakdown and Variance Analysis

A breakdown of capital expenditure can be found in the table below.

Project	2025/26		
	Revised Estimate £'000	Actual £'000	Variance £'000
Buildings			
Howden	1,435	575	(860)
Beverley	200	231	31
Epworth	36	4	(32)
Training Infrastructure	875	1,295	420
Immingham East	475	40	(435)
Stores	750	-	(750)
Electric Vehicle Charging Points	40	6	(34)
Headquarters	100	86	(14)
Winterton	-	2	2
Fire Station External Works	100	128	28
Bridlington	415	9	(406)
Vehicles			
Operational	1,544	1,392	(152)
Support	886	1,208	322
Plant & Equipment			
IT Equipment	750	771	21
Equipment	400	563	163
Breathing Apparatus	150	237	87
	8,156	**6,547**	**(1,609)**

Analysis of the most significant capital variances:

	Overspend/ (Underspend) £'000
Howden	(860)
This work is expected to be completed during 2026/27	
Training Infrastructure	420
Additional construction due to revised plans across the Service's Training Infrastructure, to ensure the safety of the site and our Firefighters	
Immingham East	(435)
The planned works at Immingham East didn't commence during 2025/26	
Stores	(750)
The planned works for the new stores facility didn't commence during 2025/26	
Bridlington	(406)
The planned works at Bridlington didn't commence during 2025/26	
Vehicles	170
The Service made significant investments to stenghthen the vehicle capabilities of its Incident Commanders across intermediate, advanced and strategic levels	
Equipment	163
Additional equipment purchased during 2025/26	

Appendix 3

Glossary of terms

Accounting Date	This is the date at which the Balance Sheet is produced, for this Authority it is 31 March each year.
Accounting Period	The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.
Accruals	Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.
Actuarial Gains and Losses	For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because: events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses) or the actuarial assumptions have changed.
Agency Arrangements	An arrangement between two organisations where one will act as an agent, collecting money on behalf of the other party, to whom the money is then paid over. An example of this is council tax collections, where the four local authorities collect money from tax payers on behalf of the Authority and then pay it over.
Amortisation	The measure of the cost of the wearing out, consumption or other reduction in the useful economic life of the Authority's Intangible Assets during the accounting period, whether from use, the passage of time, or obsolescence through technological or other changes.
Asset	An item having value to the Authority in monetary terms. Assets are categorised as either current or non-current: A **current** asset will be consumed or cease to have material value within the next financial year (e.g. cash and inventories); A **non-current** asset provides benefits to the Authority and to the services it provides for a period of more than one year and may be **tangible** e.g. a fire station or **intangible**, e.g. computer software licences.
Audit of Accounts	An independent examination of the Authority's financial affairs.
Balance Sheet	A statement of the recorded Assets, Liabilities and other balances at the end of the Accounting Period.
Budget	The forecast of net revenue and Capital Expenditure over the Accounting Period.
Capital Expenditure	Expenditure on the acquisition of a non-current asset, which will be used in providing services beyond the current Accounting Period or expenditure that adds to,

	and not merely maintains, the value of an existing non-current Asset.
Capital Financing	Funds used to pay for Capital Expenditure. There are various methods of financing Capital Expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, revenue reserves and earmarked reserves.
Capital Programme	The capital schemes the Authority intends to carry out over a specified period of time.
Capital Receipts	The proceeds from the disposal of land or other non-current Assets. Capital receipts can be used to finance new Capital Expenditure, but they cannot be used to finance Revenue Expenditure.
Carrying Value	This is the value of an Asset or Liability as shown in the Statement of Accounts
Cash Equivalents	Short-term, highly liquid investments readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Code Of Practice	The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice on Local Authority Accounting.
Component	A part of an Asset requiring separating from the total (host) Asset into an Asset in its own right as it has a cost that is significant in relation to the total cost of the Asset. If the components also have a significantly different depreciable life from the host then it is depreciated separately.
Comprehensive Income and Expenditure Statement	Shows the accounting economic cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.
Consistency	The concept that the accounting treatment of like items, within an Accounting Period and from one period to the next, are the same.
Consolidation	The process of combining the Financial Statements from the Authority and the Authority's share of Emergency Services Fleet Management (Humberside) Ltd.
Contingent Asset	A possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority.
Contingent Liability	A contingent liability is either: a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain

	future events not wholly within the control of the Authority, or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.
Corporate and Democratic Core	The corporate and democratic core comprises all activities that fire authorities engage in specifically because they are comprised of members elected to local authorities. The cost of these activities are thus over and above those which would be incurred by a series of independent, single purpose, nominated bodies managing the same services. There is therefore no logical basis for apportioning costs to services.
Creditor	Amount owed by the Authority for works done, goods received or services rendered within the Accounting Period, but for which payment has not been made by the end of that Accounting Period.
Current Service Cost (Pensions)	The increase in the present value of a defined benefit pension scheme's liabilities, expected to arise from employee service in the current period.
Debtor	Amount owed to the Authority for work done, goods received or services rendered within the Accounting Period, but for which payment has not been received by the end of that Accounting Period.
Defined Benefit Pension Scheme	Pension schemes in which the benefits received by the participants are independent of the contributions paid and are not directly related to any investments of the scheme.
Depreciation	The measure of the cost of the wearing out, consumption or other reduction in the useful economic life of the Authority's non-current Assets during the accounting period, whether from use, the passage of time, or obsolescence through technological or other changes.
Derecognition	The removal of an Asset or Liability from Authority's Balance Sheet.
Effective Interest Rate	This is the rate of interest necessary to discount the estimated stream of principal and interest cash flows through the expected life of a Financial Instrument to equal the amount after initial recognition.
Events after the Reporting Period	Events after the reporting period are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.
Exceptional Items	Material items which derive from events or transactions that fall within the ordinary activities of the Authority and which need to be disclosed separately by virtue of their

	size or incidence to give fair presentation of the Accounts.
Existing Use Value (EUV)	The estimated amount for which a property should be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction, assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause the market value to differ from that needed to replace the remaining service potential at least cost. Under IFRS this is the same as Fair Value.
Expected Return on Pension Assets	For a funded Defined Benefit Scheme, this is the average rate of return including both income and changes in Fair Value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.
Fair Value	The amount of which an Asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arm's-length transaction. Under IFRS there is no consistent definition of Fair Value; different definitions apply in different circumstances.
Financial Instrument	Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another. The term covers both financial assets and financial liabilities, from straightforward trade receivables (invoices owing) and trade payables (invoices owed) to complex derivatives and embedded derivatives.
Finance Lease	A lease that transfers substantially all the risks and rewards of ownership of an asset to the lessee (even though title to the property may not be transferred). The asset is recorded on the Balance Sheet of the lessee.
Going Concern	The concept that the Statement of Accounts are prepared on the assumption that the Authority will continue in operational existence for the foreseeable future.
Government Grants	Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain stipulations relating to the activities of the Authority. Grants may be specific to a particular scheme or may support the revenue or capital spend (respectively) of the Authority in general.
Held for Sale	Property, plant and equipment assets held by the Authority pending sale. Assets must meet strict criteria before being classified as Held for Sale.
Heritage Assets	An asset with historic, artistic, scientific, technological, geophysical, or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment	A reduction in the value of a non-current Asset to below its Carrying Value on the Balance Sheet. Impairment is caused by a consumption of economic benefit such as obsolescence or physical damage of an Asset.
Income	Amounts that the Authority receives or expects to receive from any source, including fees, charges, sales and grants.
Intangible Assets	An intangible (non-physical) item may be defined as an identifiable non-monetary asset when it is probable that the expected future economic benefits attributable to the asset will flow to the entity, and its cost can be measured reliably. An asset meets the identification criteria when it: (a) Is separable, i.e. capable of being separated or divided from the entity and sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, asset or liability; or (b) Arises from contractual or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.
Interest Cost (Pensions)	For a Defined Benefit Scheme, the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement.
International Accounting Reporting Standards (IAS)	These are accounting standards published and produced by the International Accounting Standards Board. Further detail on International Accounting Standards can be found at www.ifrs.org
Inventories	Items of raw materials and stores, the Authority has procured and holds in expectation of future use. Examples are consumable stores, raw materials and products and services in intermediate stages of completion (work in progress).
Investments	A sum invested on a long-term or continuing basis to support the activities of an organisation, or where the disposal of the investment is restricted in some way. Monies invested which do not meet these criteria are classified as current assets.
Liability	A liability is where the Authority owes payment to an individual or another organisation, arising from past events. • A **current** liability is an amount which will or could become payable in the next Accounting Period, e.g. creditors or cash overdrawn. • A **deferred** liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.
Long-term Contract	A contract entered into for the design, manufacture or construction of a single substantial asset or the provision

	of a service (or a combination of assets or services which together constitute a single project), where the time taken to substantially complete the contract is such that the contract activity falls into more than one Accounting Period.
Materiality	The concept that the Statement of Accounts should include all amounts which, if omitted, or misstated, could be expected to lead to a distortion of the Financial Statements and ultimately mislead a user of the Accounts.
Minimum Revenue Provision (MRP)	The minimum amount which must be charged to the revenue account each year in order to provide for the repayment of loans and other amounts borrowed by the Authority.
Net Book Value (NBV)	The amount at which non-current Assets are included in the Balance Sheet, i.e. their historical costs or current value, less the cumulative amounts provided for Depreciation and Impairment.
Net Current Replacement Cost	The estimated cost of replacing or recreating a particular asset in its existing condition and in its existing use, i.e. the cost of its direct replacement.
Net Debt	The Authority's borrowings less cash, cash equivalents and short term investments.
Net Present Value	Net Present Value (NPV) is the difference between the present value of cash inflows and the present value of cash outflows
Net Realisable Value	The open market value of an asset less the expenses to be incurred in realising the asset.
Non-current Assets	Property, Plant and Equipment held or occupied, used or consumed by the Authority in pursuit of its strategic objectives in the direct delivery of those services for which it has either a statutory or discretionary responsibility.
Non Distributed Costs (NDC)	These are the overheads for which no user now benefits and as such are not apportioned to services.
National Non Domestic Rates (NNDR)	The non-domestic rate is a levy on businesses, based on a national rate in the pound set by the Government and multiplied by the assessed rateable value of the premises they occupy. It is collected by Local Authorities on behalf of Central Government and is then redistributed back to the Authority.
Operating Lease	A lease other than a Finance Lease. The risks and rewards of ownership of a non-current asset that is leased remain with the lessor and on the lessor's Balance Sheet. The lessee accounts for the rental payments as revenue income and expenditure.
Past Service Cost (Pensions)	For a Defined Benefit Pension Scheme, the increase in the present value of the scheme liabilities related to the employee service in prior periods arising in the current

	period as a result of the introduction of, or improvement to, retirement benefits.
Pension Scheme Liabilities	The liabilities of a Defined Benefit Pension Scheme for outgoings due after the valuation date. Scheme liabilities measured using the projected unit method reflect the benefits that the employer is committed to provide for service up to that date.
Precept	The levy made by precepting authorities on billing authorities, requiring the latter to collect income from council taxpayers on their behalf.
Prior Year Adjustment	Material adjustments applicable to prior years arising from changes in accounting policies or from the correction of material errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.
Projected Unit Method	An assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc., and projections of projected earnings for current employees.
Prospective Application	Applying new accounting policies to transactions, other events and conditions occurring after (not before) the date as at which the policy is changed and recognising the effect of the change in the accounting estimate in the current and future period affected by the change.
Provision	An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur as a result of a past event, but the amounts or dates of which they will arise are uncertain.
Public Works Loan Board (PWLB)	A Central Government Agency, which provides loans for one year and above to authorities at interest rates only slightly higher than those at which the Government itself can borrow.
Related Parties	There is a detailed definition of related parties IPSAS 20. For the Authority's purposes, related parties are deemed to include the Authority's Members, Senior Officers and their close family, partners, levying bodies, other public sector bodies, the Pension Fund and Assisted Organisations.
Related Party Transactions	The Code requires the disclosure of any material transactions between the Authority and related parties to ensure that stakeholders are aware when these transactions occur and the amount and implications of such.
Remuneration	All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash. Pension contributions payable by the employer are excluded.

Reserves	The residual interest in the Assets of the Authority after deducting all of its Liabilities. These are split into two categories, usable and unusable. Usable reserves are those reserves that contain resources that an authority can apply to fund expenditure of either a revenue or capital nature (as defined). Unusable reserves are those that an authority is not able to utilise to provide services. They hold unrealised gains and losses (for example the revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences between expenditure being incurred and its financing e.g. Capital Adjustment Account.
Residual Value	The net realisable value of an asset at the end of its useful life.
Retirement Benefits	All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment.
Retrospective Application	Applying a new accounting policy to transactions, other events and conditions as if that policy had always been applied. Opening balances and prior year income and expenditure comparatives must be adjusted.
Revaluation Loss	A reduction in the value of a non-current Asset below its Carrying Amount in the Balance Sheet, caused by a general fall in prices across a whole class of assets.
Revenue Expenditure	The day-to-day expenses of providing services.
Revenue Support Grant	A grant paid by Central Government to authorities, contributing towards the general cost of services.
Single Entity	Refers to transactions and balances that form part of the Authority Accounts.
Statement of Accounts	The set of Statements comprising the Expenditure and Funding Analysis Statement, Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and accompanying notes.
Temporary Borrowing	Money borrowed for a period of less than one year.
True and Fair View	The Statement of Accounts should be the faithful representation of the effects of the transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the code. Compliance with the Code is presumed to result in financial statements that achieve a true and fair presentation.
Useful Economic Life	The period over which the Authority will derive benefits from the use of a non-current Asset.

Appendix 4

Feedback form

Humberside Fire Authority

STATEMENT OF ACCOUNTS 2025/26
FEEDBACK FORM

The Statement of Accounts evolves each year and notwithstanding a large amount of information being prescribed by the Accounting Codes of Practice, the Authority attempts to make the document as readable and user friendly as possible.

We would therefore welcome any comments from readers on the Statement of Accounts regarding improvements to the layout and readability for future years. If you could complete the following questionnaire and return it to the address below we will try to accommodate any comments received. Alternatively, if you are viewing this document on the internet, there is an on-line form which you can submit.

We will attempt to incorporate any comments received by 31 March 2027 into the 2026/27 Statement of Accounts where possible and the Authority will try to include any comments received after that date into future years' documents.

1. Please indicate in what capacity you are viewing this Statement.

Local Tax Payer ☐ Local Business ☐

Other, please specify ……

2. Is the format and the layout of the Statement of Accounts easy to understand and follow?

Yes ☐ No ☐

If not why not?

3. Did you find the information you were looking for?

Yes ☐ No ☐

If no, why?

4. Any other comments you have would be welcome:

Please return by attaching the freepost form on the next page to the front of an envelope.

Business Reply
Licence Number
RTRC-GLXU-LCJT

HUMBERSIDE
Fire & Rescue Service

Humberside Fire Service
Brigade Headquarters
Summergroves Way
Hull
HU4 7BB

HUMBERSIDE
Fire Authority

Appendix 5

Executive Summary

This Annual Governance Statement (AGS) provides an overall assessment of the effectiveness of the governance arrangements of Humberside Fire Authority (the Authority) for the period 1 April 2025 to 31 March 2026. It is informed by an annual review of governance undertaken in line with the principles of good governance as set out in *Delivering Good Governance in Local Government: Framework* (2016 Edition) and *Addendum, covering the annual review of governance and the annual governance statement* (May 2025) by the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE).

The Authority is satisfied that its governance arrangements were fit for purpose during 2025/26 and supported the delivery of its strategic objectives, statutory responsibilities and value for money duties. No significant governance failures were identified during the year. Arrangements were in place and operating effectively across the key principles of good governance, supported by a robust system of internal control and assurance.

The Authority remains committed to continuous improvement and recognises the importance of ensuring that governance arrangements remain resilient and responsive to future challenges. Key areas of focus for 2026/27 include responding to the evolving national policy and devolution landscape, maintaining financial sustainability, and strengthening organisational capacity and culture.

Our Review of Effectiveness

How the review was conducted

The Authority has a responsibility under The Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement.

There is a requirement to undertake an annual review of the effectiveness of its governance framework, including the system of internal control. The review for 2025/26 was coordinated by senior officers and informed by multiple sources of assurance gathered throughout the year, rather than solely at year-end.

The review drew on:

- The current Governance framework.
- Assurances provided by statutory officers and senior management on the effectiveness of governance arrangements within their areas of responsibility.
- The annual opinion of the Head of Internal Audit which was satisfied that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place.
- Performance and financial monitoring reports considered by the Fire Authority and the Governance, Audit and Scrutiny (GAS) Committee.
- The Strategic Risk and Opportunity Register and associated risk management processes.
- Findings, reports and feedback from external audit and external inspection bodies.
- Outcomes from GAS Committee scrutiny activity and Authority Member engagement.

This evidence was considered collectively to form an overall assessment of whether governance arrangements were adequate, operating effectively, and aligned to the seven principles of good governance.

Review Outcome

The key elements of the Authority's governance framework included:

(1) The Constitution of the Authority which includes:

(1) Committee Membership and Terms of Reference.
(2) Designation of Statutory Officers
(3) Scheme of Delegation to Officers.
(4) Financial Procedure Rules.
(5) Contract Procedure Rules.
(6) Members' Code of Conduct.
(7) Employees' Code of Conduct.
(8) Protocol for Member and Officer relationships.
(9) Code of Corporate Governance.

(2) The GAS Committee, as well as the Authority itself, received regular reports on the Service's performance arrangements.

(3) An approved Corporate Risk and Improvement Framework Policy which includes risk management and the regular monitoring and review of the Strategic Risk and Opportunity Register.

(4) An approved 'Local Code of Corporate Governance' in accordance with the CIPFA/SOLACE Framework for Corporate Governance.

(5) The designation of the Chief Fire Officer as Chief Executive responsible to the Authority for all aspects of operational management.

(6) The designation of the Executive Director of Finance and S.151 Officer (Local Government Act 1972) in accordance with Section 112 of the Local Government Finance Act 1988 and conforming with the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010).

(7) The designation of the Secretary as Monitoring Officer with the requirement to report to the full Authority if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.

(8) The Executive Leadership Team has considered a strategic overview of the Authority control environment, including the response to external audit, performance management, strategic planning and scrutiny of risk and opportunity management.

(9) Finance Planning process.

- The production of quarterly Finance and Procurement Updates which are distributed to all members of SLT and are considered at the GAS Committee and Authority meetings.
- The production of a Medium Term Resource Strategy.
- The production of an annual Productivity and Efficiency Plan.

(10) Strategic Planning process.

- The Community Risk Management Plan (CRMP) 2025-28 was published in line with the requirements of the Fire and Rescue National Framework for England, providing a detailed assessment of the risks facing our communities and personnel and the measures taken to mitigate those risks. The CRMP was approved by the Authority on 28 March 2025 following a public consultation and is reviewed annually.

- The Strategic Plan 2025-28 included strategic objectives and Directorate responsibilities. The Strategic Plan was approved by the Authority on 28 March 2025.

(11) Financial crime management and speaking up provision.

- The Service is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. The Authority aims to provide a positive and supportive culture to enable employees to raise their concerns.
- The Service publishes its Anti-Fraud and Corruption, Anti-Bribery and Anti-Money Laundering Policies and other such Policies on the website, and associated data under its data transparency section.
- The Service has in place a Whistleblowing Policy published on its website. Staff and the public can also raise serious concerns through the independent reporting line, Independent Speak Up (a contract procured by the Service powered by Crimestoppers).
- The Service has 'Freedom to Speak up Guardian' roles, providing another independent reporting route for staff to raise concerns.

(12) A Service Improvement Plan is in place that ensures improvement areas across the Service, including any actions arising from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection, are documented, evidenced and regularly reviewed.

(13) Member and Officer Development Programmes.

- During 2025/26 Officers undertook facilitated supportive leadership development sessions. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through the Leadership Forum and Guest Speakers and Officers, completing the Executive Leadership Programme.

(14) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.

(15) An approved Treasury Management Strategy with Prudential Indicators.

(16) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).

(17) In line with the Equality Act 2010, the publication of Equality, Diversity and Inclusion Priorities.

(18) Aligned service delivery with our four Local Authorities (Hull, East Riding, North Lincolnshire and North East Lincolnshire) through District management teams, is helping partnership work and assists us to be closer and more accountable to local communities.

(19) Bi-Annual Performance Reports to the Authority are published on our website.

(20) A Pension Board, as required under The Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015, was formed in 2015 to oversee compliance in the operation of the Firefighters' Pension Scheme (FPS). The Pension Board met twice during 2025/26.

(21) Regular Joint Consultative Committee meetings attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.

(22) Member Champions continue to support functional areas and are invited to attend local District performance meetings and to meet with Area Managers and Executive Directors.

(23) Public consultation on our Council Tax Precept allowing Authority Members to make an informed decision on the setting of the precept.

(24) A Service or Local Level Serious Incident Review (SIR) conducted within 30 days of a serious incident. The purpose of the SIR is to investigate an incident that has led to the serious injury or death of a person(s). This inclusive process enables the Service, along with partners and stakeholders, to come together and identify, develop, implement, and embed learning opportunities.

- One Service Level SIR has been conducted over the past twelve-month period, which resulted in one male fatality.
- Over the same twelve-month period two local level reviews were conducted.
- All learning from these reviews has been communicated and shared at the Regional Prevention Performance Meeting and the National NFCC Safeguarding Practitioners Meeting.

(25) In line with legislative requirements the Authority published its Gender, Ethnicity and Disability Pay Gap Report by the end of March 2026.

(26) Emergency Preparedness for significant events is assured through provision of a fulltime team, established and tested Business Continuity Plans and a lead role within the Humber Local Resilience Forum (LRF).

(27) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the website.

(28) The Service has appropriate arrangements in place should the use of the powers under the Regulation of Investigatory Powers Act (RIPA) 2000 be necessary. There was no use of RIPA or requests for covert surveillance during 2025/26.

Partnership Working

(29) The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:

- The provision of S151 and Deputy S.151 officer function to Humberside PCC.
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
- A Joint Estates Service function with Humberside Police.
- Shared provision of a Health and Safety function with Humberside Police, managed by the Service.

- Provision of a medical First Responder scheme in partnership with Yorkshire Ambulance (YAS), East Midlands Ambulance Service (EMAS).
- A Falls, Intervention Response, Safety Team (F.I.R.S.T) in partnership with NHS partners, Hull City Council and East Riding of Yorkshire Council.
- An agreement with Yorkshire Ambulance Service (YAS) for them to provide Service wide Clinical Governance.
- Memorandums of Understanding with Humberside Police and Ambulance Trusts to support response activities including:
  - Fire Investigation
  - Forced Entry for Medical Rescues
  - Drone
  - Bariatric
- An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Humber, Coast and Vale ICS.

Review Conclusion

- Governance arrangements were adequately aligned to support delivery of the Authority's Community Risk Management Plan, mission, vision and strategic objectives, while meeting best value and stewardship responsibilities.
- The Authority had appropriate arrangements in place to support each of the seven principles of good governance, including ethical standards, openness and engagement, strategic planning, performance management, risk management and accountability.
- Core arrangements set out in the CIPFA/Solace Framework and Addendum were in place and operating effectively, including the roles of statutory officers, financial management arrangements, risk and assurance frameworks, internal audit and member oversight.
- Internal Audit concluded that the Authority had reasonable and effective risk management, control and governance processes for the areas reviewed during the year.

The overall conclusion that governance arrangements were fit for purpose was agreed by the Strategic Leadership Team and considered by the GAS Committee as part of its scrutiny role.

Where Our Governance Needs to Improve

The review did not identify any significant governance failures during 2025/26. However, governance is not static and the Authority recognises that continuous improvement remains essential.

Areas for ongoing attention and improvement include:

- Ensuring governance arrangements remain sufficiently flexible and resilient to respond to emerging national developments, including legislative change and devolution proposals.
- Maintaining strong oversight of financial sustainability in the context of ongoing uncertainty around national funding and cost pressures.
- Continuing to strengthen leadership capacity, workforce development and organisational culture to support ethical behaviour, openness and high performance in line with the National Fire Chiefs Council (NFCC) Core Code of Ethics.

Progress against these areas will be monitored through existing performance management, risk management and committee reporting arrangements.

How We Have Improved Our Governance Arrangements in 2025/26

During 2025/26 the Authority continued to strengthen its governance framework through a range of actions, including:

- Ongoing development and scrutiny of the Service Improvement Plan, including actions arising from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection activity.
- Continued use of Internal Audit as a source of independent assurance to support improvement in targeted areas.
- Enhanced leadership and management development activity to support organisational capacity, capability and culture.
- Regular review of strategic risks and opportunities through the Strategic Risk and Opportunity Register and reporting to Members.

Governance improvements implemented during the year will continue to be embedded and monitored where actions extend beyond the AGS period.

Forward Look on Governance

Looking ahead, the Authority recognises that governance arrangements will need to continue to evolve to meet future challenges and opportunities. Key areas likely to impact governance over the medium term include:

- Potential changes arising from national devolution policy and any future structural or accountability reforms affecting fire and rescue governance.
- Continuing financial pressures and the need to sustain robust financial planning, reserves management and value for money arrangements.
- Increasing complexity of partnership and collaborative working, requiring clear accountability, transparency and assurance arrangements.
- The ongoing requirement to ensure governance arrangements support organisational resilience, performance and public confidence.

The Authority will keep governance under regular review to ensure that arrangements remain fit for purpose and support the achievement of its strategic outcomes.

Approval and Signatures

The Annual Governance Statement was approved by the Fire Authority at its meeting of 17 July 2026 following consideration by the Governance, Audit and Scrutiny Committee at its meeting of 6 July 2026.

Councillor Nigel Sherwood Chair of the Fire Authority	Phil Shillito Chief Fire Officer & Chief Executive
Martyn Ransom Section 151 Officer	Monitoring Officer to the Fire Authority

	Agenda Item No. 5
Governance, Audit and Scrutiny **6 July 2026**	**Report by the Deputy Chief Finance Officer/Deputy S.151 Officer**

TREASURY MANAGEMENT OUTTURN 2025/26

1. SUMMARY

1.1 This report provides Members with a review of the Authority's treasury management activity and Prudential Indicators for the year 2025/26.

1.2 The report shows full compliance with the Authority's Prudential Indicators for 2025/26.

2. RECOMMENDATIONS

2.1 It is recommended that the Members take assurance from the treasury management activities undertaken during 2025/26 and the Prudential Indicators as outlined in paragraphs 4.6 and 4.7 and as detailed in Appendix 1.

3. BACKGROUND

3.1 Treasury Management, as defined by the Chartered Institute of Public Finance and Accountancy (CIFPA) Code of Practice 2017 is:

''The management of the organisation's investments and cash-flows, its banking and money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of the optimum performance consistent with those risks.''

3.2 The CIPFA code requires Members to receive and annual report detailing treasury management activities within the year and compliance with the annual Treasury Management Strategy.

3.3 This report provides Members with details of the Authority's treasury management activities and Prudential Indicators the 2025/26 financial year in line with the requirements of the Code.

4. TREASURY MANAGEMENT AND PRUDENTIAL INDICATORS

INVESTMENT ACTIVITY

4.1 The Authority's temporary investments totalled £17.0m as at 31 March 2026.

Table 1 – Investment Income Earned 2025/26

Interest Earned 2025/26	Rate of Return 2025/26	Benchmark Return 2025/26	Difference (+ favourable)
£0.964m	4.73%	3.75%	0.98%

*Benchmark set as average SONIA rate for the year

4.2 Interest earned during 2025/26 was £0.214m higher than originally budgeted for in respect of investment activity during the year. This was due to higher interest rates and higher cash balances than originally anticipated due to additional Firefighters' Pension Fund grant that was given during the year.

BORROWING

Short-Term Borrowing

4.3 The Authority seeks to minimise the use of short-term borrowing to fund temporary cash shortfalls. The Authority did not undertake any short-term borrowing during the course of the year.

Long-Term Borrowing

4.4 Long-Term loans are taken out either to replace existing loans which have matured or to fund capital expenditure. Under the Prudential Regime there are no longer centrally imposed limits on borrowing, but individual Authorities are required to determine themselves what is a sustainable and affordable level of borrowing as an integral part of their Medium-Term Financial Planning processes.

4.5 The Authority's average level of borrowing was £15.4m for 2025/26, on which £0.6m of interest was payable. The Authority repaid £0.8m of PWLB debt upon maturity whilst taking no new borrowings during the year. Closing PWLB debt at 31 March 2026 was £15.0m.

Prudential Indicators

4.6 Appendix 1 details the agreed Prudential Indicators for 2025/26 and the actual figures for the same period.

4.7 During the year the Authority operated wholly within the limits approved.

Capital Expenditure

4.8 The S.151 Officer considers the current capital programme to be affordable and sustainable with the revenue effects of capital investment built into the Medium-Term Financial Plan. Through the Medium-Term Financial Planning Process the Authority has aligned its resources to key strategic priorities.

Treasury Management

4.9 Based on Operational Boundary definition, external debt at 31 March 2026 was £18.4m below the agreed Operational Boundary for 2025/26 and the maturity structure for both borrowing and investments remain within the approved upper and lower limits. Subsequent borrowing or rescheduling during 2026/27 will take into account prevailing interest rates on offer from the Public Works Loans Board, the current maturity structure of loans, balanced with the need to reduce capital risk by keeping down cash-balances.

Financial/Resourcing/Value for Money Implications

4.10 The approach outline within the report is aimed at achieving effective and efficient management of the Authority's financial resources and reflects a prudent approach to the management of financial risk for the Authority.

4.11 The Authority has delivered an under-borrowed position in relation to long-term borrowing of £7.5m at the end of 2025/26, which will save c.£0.4m in interest each year until the borrowing is taken.

Risk/Health and Safety/Legal Implications

4.12 The Authority must comply with the requirements of the CIPFA Code of Practice on Treasury Management 2017 and the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2017. This report ensures such compliance.

4.13 The application of a prudent Treasury Management Policy and MRP provision ensures that the Authority effectively manages financial risks such as exposure to interest rate changes and liquidity risk whilst minimising borrowing costs and maximising investment income. It further ensures that sufficient levels of resource are set aside for the repayment of debt. Effective treasury management is key to making the best use of the Authority's financial resources and thus the successful delivery of its Strategic Plan.

Linkages to CRMP/Strategic Plan/Strategies/Plans/Policies

4.14 Treasury Management is an integral part of the financial management of the Authority with Prudential Indicators providing a framework for the Authority to monitor key elements of its financial position. Utilising approved Borrowing and Investment Strategies, the Executive Director of Finance/S.151 Officer has sought to minimise borrowing costs and maximise investment income whilst adopting a prudent approach to the Authority's exposure to market risks, especially given the current economic situation.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 Members should take assurance from the treasury management activities undertaken during 2025/26 and the Prudential Indicators as outlined in paragraphs 4.6 and 4.7 and as detailed in Appendix 1.

Antoinette Diovisalvi
Deputy Chief Finance Officer/Deputy S.151 Officer

Officer Contact

Antoinette Diovisalvi – Deputy Chief Finance Officer/Deputy S.151 Officer
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Background Papers

Treasury Management and Capital Expenditure Prudential Indicators, Treasury Management Policy Statement 2025/56and Minimum Revenue Provision (MRP) for 2025/26 - Report to Fire Authority March 2025
CIPFA Prudential Code (Revised 2011) and November 2012 and 2017 update
The local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 and 2017

Glossary/Abbreviations

CIPFA	Chartered Institute of Public Finance and Accounting
EIA	Equality Impact Assessment
DPIA	Data Protection Impact Assessment
MRP	Minimum Revenue Provision
S.151	Section 151 Officer under the Local Government Act 1972

Appendix 1

Prudential Indicators 2025/26

Indicator 1 – Capital Expenditure

The actual capital expenditure for the current year compared to the revised budget, together with estimates of expenditure to be incurred in future years are shown below:

Capital expenditure £m	2025/26 Revised £m	2025/26 Actual £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Total	8.437	6.547	10.692	5.076	11.957

Indicator 2 - Capital Financing Requirement

The capital financing requirement for 2025/26 and estimates for future years are as follows:

	Revised Estimate 31/03/26 £m	Actual 31/03/26 £m	Estimate 31/03/27 £m	Estimate 31/03/28 £m	Estimate 31/03/29 £m
Underlying Capital Financing Requirement	24.400	22.493	30.236	32.380	40.707
Other Long-Term Liabilities	1.047	1.564	1.501	1.435	1.366
Total Capital Financing Requirement	**25.447**	**24.057**	**31.737**	**33.815**	**42.073**

The capital financing requirement measures the Authority's need to borrow for capital purposes. In accordance with best professional practice, the Authority does not associate borrowing with particular items or types of expenditure. The Authority has, at any point in time, a number of cash flows both positive and negative, and manages its treasury position in terms of its borrowings and investments in accordance with its approved Strategy. In day to day cash management, no distinction can be made between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast, the capital financing requirement reflects the Authority's underlying need to borrow for a capital purpose. A key indicator of prudence under the Prudential Code is: -

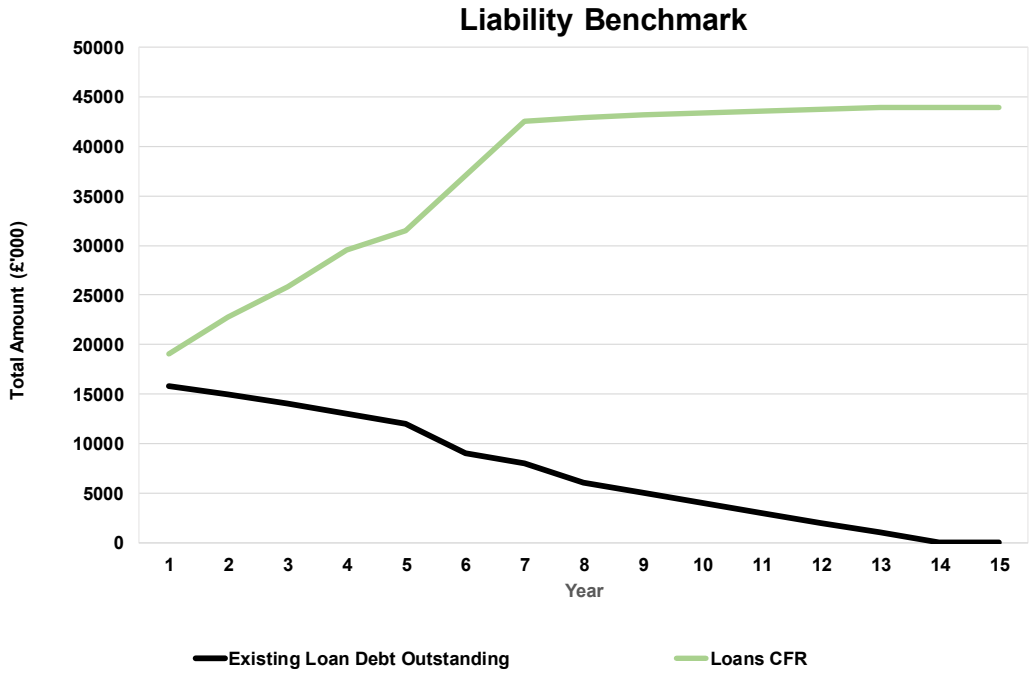
"In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years".

The S.151 Officer reports that the Authority has had no difficulty meeting this requirement during the course of this financial year and no difficulties are envisaged

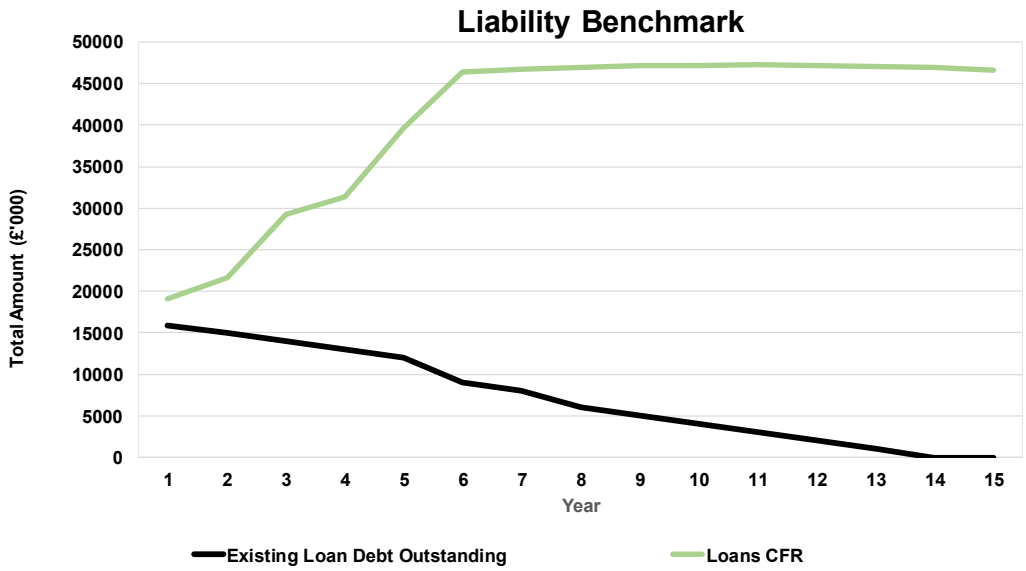
in future years. This takes into account current commitments, existing plans and the proposals contained in the Medium-Term Resource Strategy.

Indicator 3 – Liability Benchmark

The Authority is required estimate and measure the Liability Benchmark for the forthcoming year and the following two years as a minimum.
The following graph shows what the Liability Benchmark was estimated to be for 2025/26 onwards as set in the Treasury Management Strategy 2025/26:



The following graph shows the actual Liability Benchmark for 2025/26 and has been updated to show the revised estimate of 2026/27 onwards:



The gap between the Loans CFR and the Existing Loan Debt Outstanding is the amount of borrowing that the Authority may have to take in the future, and there is therefore a risk that borrowing may have to be taken when the interest rate is in excess of the budgeted rate.

Indicator 4 – Core Funds and Expected Investment Balances

The total core funds and expected investments for 2025/26 and future years are as follows:

Year End Resources £m	Revised Estimate 31/03/26 £m	Actual 31/03/26 £m	Estimate 31/03/27 £m	Estimate 31/03/28 £m	Estimate 31/03/29 £m
Total core funds	*14.810*	*15.597*	*15.434*	*14.141*	*12.275*
Expected investments	*2.910*	*16.965**	*(1.302)*	*(3.739)*	*(12.932)*

*actual investments are higher than expected due to the additional Firefighters' Pension Fund grant that was given during 2024/25.

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.).

Indicator 5 - Operational Boundary for External Debt

The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the S.151 Officer's estimate of the most likely, prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate. The operational boundary represents a key management tool for in year monitoring by the S.151 Officer.

Operational Boundary £m	2025/26 Authorised Limit £m	2025/26 Actual as at 31/03/26 £m	2026/27 Authorised Limit £m	2027/28 Authorised Limit £m	2028/29 Authorised Limit £m
Borrowing	31.500	15.000	31.500	36.500	41.500
Other Long-Term Liabilities	3.500	1.564	3.500	3.500	3.500
Total	**35.000**	**16.564**	**35.000**	**40.000**	**45.000**

The Chief Finance Officer/S.151 Officer confirms that borrowing in the year has not exceeded the operational boundary at any point within the year and is not expected to do so over the course of the next period based on information currently available.

Indicator 6 - Authorised Limit for External Debt

The table below shows the Authorised limit for External Debt for 2025/26 and subsequent three-year period as approved by Members compared to the actual level of borrowing as at 31 March 2026.

Authorised limit £m	**2025/26 Authorised Limit £m**	**2025/26 Actual as at 31/03/25 £m**	**2026/27 Authorised Limit £m**	**2027/28 Authorised Limit £m**	**2028/29 Authorised Limit £m**
Borrowing	36.500	15.000	36.500	41.500	46.500
Other Long-Term Liabilities	3.500	1.564	3.500	3.500	3.500
Total	**40.000**	**16.564**	**40.000**	**45.000**	**50.000**

The Authorised Limit reflects the Authority's projected long- and short-term borrowing requirements, together with any other long-term liabilities it may have. The figures are based on the estimate of most likely, prudent but not worst-case scenario, with sufficient headroom over and above this to allow for operational management of, for example unusual cash movements.

The S.151 Officer confirms that the Authorised Limit has not been approached at any point during the year.

Indicator 7 - Ratio of Capital Financing Costs to Net Revenue Stream

The ratio of financing costs to net revenue stream for the current year and estimates for future years are as follows: -

%	**2025/26 Estimate %**	**2025/26 Actual %**	**2026/27 Estimate %**	**2027/28 Estimate %**	**2028/29 Estimate %**
Ratio of Financial Costs to Net Revenue Stream	1.17	1.30	2.33	3.23	3.62

These ratios indicate the proportion of the net budget of the Authority that is required to finance the costs of capital expenditure in any year. Estimates of financing costs include current commitments and the proposals contained in the capital programme of the Authority.

In calculating the ratio, Net Revenue Streams in any year have been taken to exclude any element of the net budget requirement that is intended to provide reserves for the Authority.

Indicator 8 – Upper and Lower Limits for the maturity structure of borrowings

This indicator seeks to ensure the Authority controls its exposure to the risk of interest rate changes by limiting the proportion of debt maturing in any single period. Ordinarily debt is replaced on maturity and therefore it is important that the Authority is not forced to replace a large proportion of loans at a time of relatively high interest rates.

"The Authority will set for the forthcoming financial year both upper and lower limits with respect to the maturity structure of its borrowings. The prudential indicators will be referred to as the upper and lower limits respectively for the maturity structure of borrowing and shall be calculated as follows:

Amount of projected borrowing that is fixed rate maturing in each period expressed as a percentage of total projected borrowing that is fixed rate; Where the periods in question are:

- Under 12 months
- 12 months and within 24 months
- 24 months and within 5 years
- 5 years and within 10 years
- 10 years and above"

(Paragraph 74 of the code)

	Actual as at 31/3/26	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	*6.67*	*15*	0
12 months and within 24 months	*6.67*	*15*	0
24 months and within 5 years	*33.33*	*35*	0
5 years and within 10 years	*40.00*	*60*	0
10 years and above	*13.33*	*80*	0

Audit Strategy Memorandum

Humberside Fire Authority – Year ending 31 March 2026

25 June 2026

forvis mazars

Humberside Fire Authority and Governance, Audit and Scrutiny Committee
Humberside Fire and Rescue Service Headquarters
Summergroves Way
Hull
HU4 7BB

25 June 2026

I am pleased to present our Audit Strategy Memorandum ("ASM") for Humberside Fire Authority for the year ending 31 March 2026. This document will be presented at the Governance, Audit and Scrutiny Committee meeting on 6 July 2026. If you would like to discuss any matters in more detail, please contact me on 0113 394 5331.

This report provides an overview of the planned scope and timing of our audit, including the significant and enhanced audit risks we have identified. In addition, as it is a fundamental requirement that we are, and are seen to be, independent of Humberside Fire Authority this report also summarises our considerations and conclusions on our independence.

Two-way communication with you is key to a successful audit and is important in:

- Reaching a mutual understanding of the scope of our audit and our respective responsibilities,
- Sharing information to assist each of us with fulfilling our respective responsibilities,
- Providing you with constructive observations arising during our audit, and
- Ensuring that we gain an understanding of your attitude and views in respect of the risks facing Humberside Fire Authority which may affect our audit, including the likelihood of those risks materialising and how they are monitored and managed.

This report, which we have prepared following our initial planning discussions with management, facilitates a discussion with you on our audit approach. We welcome any questions, concerns, or input you may have on our approach.

Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations.

During the meeting, we would be grateful for your views/ knowledge on the following specific matters:

- Whether you have identified any other risks (business, laws & regulation, fraud, going concern, etc.) that may result in material misstatements in the financial statements.
- If you are aware of any significant communications between the Authority and its regulators.
- If there are any matters that you consider warrant particular attention during our audit and/ or any areas where you would like additional procedures to be undertaken.

Subject to our prior written agreement or as required by any applicable law or regulation, this report is considered confidential and is intended solely for Governance, Audit and Scrutiny Committee and should not be disclosed to any other party, used or quoted for any other purpose.

Yours faithfully,

Nicola Hallas
Key Audit Partner
Forvis Mazars LLP

Contents

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Executive summary

Audit timeline (page 6)	
Planning and risk assessment	April to July 2026
Interim	April to July 2026
Audit Strategy Memorandum	Draft issue April 2026 Final Issue June 2026
Fieldwork	September to November 2026
Completion	November 2026 to December 2026
Audit Completion Report	9 November 2026

Materiality (page 9)		
Gross expenditure at surplus/deficit level: £82,523 (£'000)		
Materiality	Performance materiality	Reporting threshold
£1,650	**£1,320**	**£49**

Audit risks and other significant matters (pages 7 – 8)				
Risk	**Significant risk**	**Enhanced risk**	**Risk evolution**	**Page**
Management override of controls	●	○	=	Page 7
Net defined benefit liability valuation	●	○	=	Page 7
Valuation of land and buildings including Right of Use Assets	●	○	=	Page 8

Our independence (page 11)
We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit in the UK, including the FRC's Ethical Standard, the Code of Audit Practice and associated guidance issued by the National Audit Office.

Fees (page 10)	
Audit fees	£107,605

Your audit team

Name	Role	Contact
Nicola Hallas	Engagement Lead	Nicola.Hallas@mazars.co.uk Tel: +44 (0)113 394 5331
Rejoice Mapeto	Engagement Manager	Rejoice.Mapeto@mazars.co.uk Tel: +44(0)113 394 7023
Blessing Chaima	Engagement Team leader	Blessing.Chaima@mazars.co.uk Tel:+44(0)758 102 3372

Audit Experts

We will use external experts on this engagement in the following areas:

Defined benefit Pension – PWC (Price Waterhouse Coopers) – consulting actuary engaged by the National Audit Office.

Audit scope, approach, and timeline

Planning and risk assessment
April to July 2026

- Planning our visit and developing our understanding of the entity
- Documenting systems and control and performing walkthroughs
- Risk identification and assessment
- Considering proposed accounting policies and accounting treatments
- Developing our audit strategy and planning the audit work to be performed.
- Agreeing timetable and deadlines
- Preliminary analytical review
- Determination of materiality
- Undertake planning work for our Value for Money (VFM) responsibilities

Interim
April to July 2026

- Documenting systems and controls
- Performing walkthroughs
- IT general controls testing
- Reassessment of our audit strategy (and revising if necessary)
- Early substantive testing of transactions
- Collate evidence to support our VFM work, including obtaining key documents and confirming our understanding of arrangements in place, including consideration of whether a significant weakness in arrangements exists.

Fieldwork
September to November 2026

- Executing our strategy, starting with significant risks and other higher-risk areas
- Reviewing the draft financial statements
- Confirm our understanding of VFM arrangements, including determining any identified significant weaknesses, including participation in the firm's Consistency Panel process

Communication
November 2026 to December 2026

- Communicating progress and any issues arising
- Clearance meeting(s)
- Communication of identified significant weaknesses as appropriate throughout the audit

Completion
November 2026 to December 2026

- Final review of financial statements, and disclosure checklist
- Final Engagement Lead review
- Agreeing the content of the letter of representation
- Preparing our auditor's report, including our VFM exception reporting
- Reporting to the Governance, Audit and Scrutiny Committee
- Subsequent events procedures
- Signing our auditor's report

Audit risks and other significant matters

Significant risks

In this section, we have set out the significant and enhanced audit risks we have identified and our planned response. If we identify additional risks or change our risk assessment during our audit, we will report this to you. Refer to Appendix A for definitions. We have also set out in this section of the report any other significant matters that we consider should be brought to your attention.

Risk	Description	Our planned response
Management override of controls	Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we are required by auditing standards to identify a significant risk of management override of controls on our audit.	In line with our methodology, we plan to address the management override of controls risk through performing audit work over: • accounting estimates; • journal entries; and • significant transactions outside the normal course of business or otherwise unusual.
Net defined benefit liability valuation - £476m in 2024/25	The net pension asset/liability represents a material value within the Authority's balance sheet. The Authority's employees are members of the East Riding of Yorkshire Pension Fund and the Firefighters' Pension Scheme with the latest triennial valuation for both being conducted as at 31st March 2026. The valuation of Pension schemes relies on a number of assumptions, most notably around the actuarial assumptions and actuarial methodology which results in the Authority's overall valuation. There are financial and demographic assumptions used in the calculation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Authority's employees and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, updated to reflect any changes. There is a risk that the assumptions and methodology used in valuing the pension obligation are not reasonable or appropriate to the Authority's circumstances. This could have a material impact on the net pension asset/liability in 2025/26.	We plan to address this risk by carrying out the following procedures: • evaluate the competency, objectivity and independence of the scheme actuaries; • liaise with the auditor of the East Riding Pension Fund to gain assurance over the design and implementation of controls in place to ensure data provided to the actuary by the pension fund for the purposes of the IAS 19 valuation is complete and accurate; • review a summary of the work performed by the East Riding Pension Fund auditor on the Pension Fund investment assets, and evaluating whether the outcome of their work would affect our consideration of the Authority's share of Pension Fund assets; • obtain assurance from the Pension Fund auditor in relation to the data used for the triennial valuation; • review membership data and test samples for the Firefighters' Pension Scheme; • review the appropriateness of the pension asset/liability valuation methodologies applied by the actuaries and the key assumptions included within the valuations. This will include comparing them to expected ranges, utilising information from the consulting actuary engaged by the National Audit Office; and • agree the data in the IAS 19 valuation reports provided by the actuaries for accounting purposes to the pension accounting entries and disclosures in the financial statements.

Audit risks and other significant matters

Significant risks - continued

Risk	Description	Our planned response
Valuation of land and buildings including Right of Use assets - £48.9m in 2024/25	The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Authority's holding of land and buildings. Although the Authority engages a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of land and buildings due to the significant judgements and number of variables involved. In 2025/26, the Code requires Authorities to apply an indexation to assets in the years between professional valuations in order to consider the relative change in value between valuations. The Code has not mandated the use of any particular index and it will require management's judgement to provide a reasonable estimate of the movement in value. We have therefore identified the valuation of land and buildings to be an area of significant risk.	To address this risk, we will: • Liaise with management to update our understanding on the approach taken by the Authority in its valuation of land and buildings. For assets that have been revalued in the year we will: • Assess the scope of terms of engagement of the valuer; • Assess the competence, skills and objectivity of the valuer; • For a sample of valuations, we will - test the accuracy of the data used in the valuations; - challenge the assumptions applied by the valuer and the Authority; and -review the appropriateness of the valuation methodology used. For assets that have been indexed in year we will: • gain an understanding of the approach taken by the Authority; • assess the relevance of the indices used; and • consider the reasonableness of the indices used by comparing them to market intelligence.

Materiality

We consider gross revenue expenditure at the surplus / deficit level of Humberside Fire Authority to be the key focus of the users of the financial statements. We have therefore determined our initial materiality levels using Gross revenue expenditure at the surplus/deficit level as the benchmark.

We expect to set financial statement materiality at 2% of Gross revenue expenditure.

Based on currently available information, specifically the prior year audited 2024/25 financial statements, we anticipate setting our financial statement materiality and performance materiality at the levels set out in the table adjacent.

We will review materiality on receipt of the draft financial statements, and we will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

We will accumulate misstatements identified during our audit that are above the reporting threshold set out in the table adjacent, i.e., any misstatements that we identify that are above the reporting threshold will be reported to you and management. Any misstatements that we identify that are below that amount would not need to be reported because we expect that the accumulation of such amounts would not have a material effect on the financial statements. If you have any queries about our reporting threshold, please raise these with me.

Each misstatement above our reporting threshold that we identify will be classified as **adjusted** (corrected by management), or **unadjusted** (not corrected by management). We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to you as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on the financial statements and our audit opinion

Misstatements also cover qualitative misstatements and quantitative and qualitative misstatements and omissions relating to the notes of the financial statements.

We also consider whether there are any financial statement areas or disclosures where a misstatement of an amount lower than overall materiality could reasonably be expected to influence the economic decisions of users of the financial statements. Our assessment of the financial statements and/or disclosures to which this applies and the specific materiality level we have set is included in the table below.

	2025-26 £'000s	2024-25 £'000s
Overall materiality	£1,650	£1,655
Performance materiality	£1,320	£1,324
Clearly trivial	£49	£49
Specific materiality on Senior officer's remuneration including exit packages.	£5	£5

Fees

Audit fees

Our fees (exclusive of VAT and disbursements) for the audit of the financial statements for the year ended 31 March 2026.

Our fees are designed to reflect the time, professional experience, and expertise required to perform our audit. The main aspects impacting the fee when compared to the prior year are the removal of IFRS 16 from the significant risks. For 2024/25 IFRS 16 was implemented for the first time resulting in additional work. We have not identified IFRS 16 as a significant risk for 2025/26.

The proposed fee reflects the scale fee determined by PSAA and information on how the scale fee is set can be found on PSAA's website. Where an auditor is required to undertake substantially more or less work to deliver their responsibilities a fee variation may be proposed which is subject to approval by PSAA. Examples compiled by PSAA of circumstances that may trigger a fee variation are available on the PSAA website.

Non-Audit services fees

We do not anticipate that we will be providing any non-audit services in the current audit period.

Nature of service	2025-26 proposed fee	2024-25 actual fee
Audit Fees	£107,605	£104,673
Additional fees in respect of additional work on the annual audit –IFRS 16	*	£9,000
Total audit fees	£107,605	£113,673

*Additional fees will be charged depending on audit findings and any additional fees will be discussed with management.

Our independence

We are committed to independence and confirm that we comply with the FRC's Revised Ethical Standard. In addition, we have set out in this section any matters or relationships that we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that, in our professional judgement, there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the context of the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration and complete annual ethics training,
- All new partners and staff are required to complete an independence confirmation,
- Rotation policies covering audit engagement partners and other key members of the audit team, and
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that Forvis Mazars LLP, the engagement team and others in the firm as appropriate are independent and comply with relevant ethical and independence requirements. However, if at any time you have concerns or questions about our integrity, objectivity, or independence, please discuss these with me in the first instance.

We have not identified any threats to our independence in connection with the services we have provided to the Authority. As indicated on the previous slide, we do not anticipate that we will be providing any non-audit services in the current audit period. We will update our independence assessment if this changes and inform you of the outcome as part of subsequent reporting to you.

Value for money

The framework for Value for money work

We are required to form a view as to whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

We undertake our VFM work in accordance with the 2024 Code of Audit Practice (the Code). Our responsibility, under the Code, is to be satisfied that the Authority has proper arrangements in place, and to report in the auditor's report where we are not satisfied that arrangements are in place. Where we have issued a recommendation in relation to a significant weaknesses this indicates we are not satisfied that arrangements are in place. Separately we provide a commentary on the Authority's arrangements in the Auditor's Annual Report.

Specified reporting criteria

The Code requires us to structure our commentary to report under three specified criteria:

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

Our approach

Our work falls into three primary phases as outlined opposite. We gather sufficient evidence to support our commentary on the Authority's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified, we are required to report these to the Authority and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle, and we are not expected to wait until issuing our overall commentary to do so.

Planning	Obtaining an understanding of the Authority's arrangements for each specified reporting criteria. Relevant information sources will include: • NAO guidance and supporting information • Information from internal and external sources including regulators • Knowledge from previous audits and other audit work undertaken in the year • Interviews and discussions with staff and members
Additional risk- based procedures and evaluation	Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.
Reporting	We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements which forms part of the Auditor's Annual Report. Our commentary will also highlight: • Significant weaknesses identified and our recommendations for improvement; and • Emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

Value for money

Identified risks of significant weaknesses in arrangements

The Code of Audit Practice and Auditor Guidance Note 03 issued by the NAO require us to carry out work at the planning stage to understand the Authority's arrangements and to identify risks that significant weaknesses in arrangements may exist.

Although we have not fully completed our planning and risk assessment work, at this stage we do no anticipate any new risks of significant weaknesses in arrangements relating to 2025/26. We will update and report to the Governance, Audit and Scrutiny Committee should any new risks arise as we continue our work.

Appendix A: Other communications

Audit scope and approach

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements. Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations, or areas found to contain material errors in the past.

Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are driven primarily by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud), we develop our audit strategy and design audit procedures to respond to the risks we identify.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or if we decide that it would be more efficient, we may take a wholly substantive approach to our audit testing if, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required by UK auditing standards to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit has been planned and will be performed to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in the *'Materiality'* section of this report.

Appendix A: Other communications

Responsibilities

We are appointed to perform the external audit of Humberside Fire Authority (the Authority) for the year to 31 March 2026. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: Statement of responsibilities of auditors and audited bodies from 2023/24. Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined below.

Audit opinion

We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with the CIPFA Code of Practice on Local Authority Accounting.
Our audit does not relieve management or Governance, Audit and Scrutiny Committee, as those charged with governance, of their responsibilities.
The Section 151 Officer is responsible for the assessment of Humberside Fire Authority's ability to continue as a going concern. As auditors, we are required to obtain sufficient, appropriate audit evidence regarding, and conclude on:

a) whether a material uncertainty related to going concern exists, and
b) the appropriateness of the Section 151 Officer's use of the going concern basis of accounting in the preparation of the financial statements.

Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error, and non-compliance with law or regulations rests with both you and management. This includes establishing and maintaining internal controls over asset protection, compliance with relevant laws and regulations, and the reliability of financial reporting.
As part of our audit procedures in relation to fraud, we are required to inquire of you and key management personnel, internal audit and other key individuals on their knowledge of instances of fraud, and their views on the risks of fraud and on internal controls that mitigate those risks.
In accordance with International Standards on Auditing (UK), we plan and perform our audit to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. However, our audit should not be relied upon to identify all such misstatements.

Internal control

Management is responsible for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
We are responsible for obtaining an understanding of internal control relevant to our audit and the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

Wider reporting and electors' rights

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounts of the Authority and consider objections made to the accounts. We also have a broad range of reporting responsibilities and powers that are unique to the audit of local authorities in the United Kingdom.
We also report to the NAO on the consistency of the Authority's financial statements with its Whole of Government Accounts (WGA) submission.

Value for money

We are also responsible for forming a view on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. We discuss our approach to Value for Money work further in the '*Value for Money*' section of this report.

Appendix A: Other communications

Required communications

This section of our report sets out the matters that we are required to report to you by UK auditing standards, including which form of our communications satisfy, or will satisfy, those requirements.

Required communication	Where addressed
Our responsibilities in relation to our audit of the company's financial statement and the responsibilities of management and those charged with governance.	Audit Strategy Memorandum and engagement letter
The planned scope and timing of our audit, including any limitations (specifically with respect to significant risks and key audit matters, if applicable).	Audit Strategy Memorandum
With respect to misstatements: • Uncorrected misstatements and their effect on our audit opinion, • The effect of uncorrected misstatements related to prior periods, • A request that any uncorrected misstatement is corrected, and • In writing, corrected misstatements that are significant.	Audit Completion Report
With respect to fraud communications: • Inquiries with you to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the company, • Any fraud that we have identified or information we have obtained that indicates that fraud may exist, and • A discussion of any other matters related to fraud.	Audit Completion Report and discussion at the Governance, Audit and Scrutiny Committee meeting(s), audit planning meeting(s), and audit clearance meeting(s)
Significant matters arising during our audit in connection with the entity's related parties including, when applicable: • Non-disclosure by management, • Inappropriate authorisation and approval of transactions, • Disagreement over disclosures, • Non-compliance with laws and regulations, and • Difficulty in identifying the party that ultimately controls the entity.	Audit Completion Report

Appendix A: Other communications

Required communications

Required communication	Where addressed
Significant findings from our audit, including: • Our view about the significant qualitative aspects of accounting practices, including accounting policies, accounting estimates, and financial statement disclosures, • Significant difficulties, if any, encountered during our audit, • Significant matters, if any, arising from our audit that were discussed with management or were the subject of correspondence with management, • Written representations that we are seeking, • Expected modifications to our auditor's report, and • Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified during our audit that we believe are relevant to those charged with governance in the context of fulfilling their responsibilities.	Audit Completion Report
Significant deficiencies in internal controls identified during our audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and inquiry of you into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements that you may be aware of.	Audit Completion Report and the Governance, Audit and Scrutiny Committee meeting(s)
With respect to going concern, events or conditions identified that may cast significant doubt on the company's ability to continue as a going concern, including: • Whether the event or condition constitutes a material uncertainty, • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements, and • The adequacy of related disclosures in the financial statements.	Audit Completion Report

Appendix A: Other communications

Required communications

Required communication	Where addressed
Communication regarding our system of quality management, compliant with ISQM (UK) 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, our firm's system of quality management team completes, as part of an ongoing and iterative process, key steps to assess and conclude on our firm's system of quality management, including: • Ensuring there is an appropriate assignment of responsibilities, • Establishing and reviewing quality objectives each year, ensuring our firm's quality objectives align with our strategies and priorities, • Identifying, reviewing, and updating quality risks each quarter, taking into consideration multiple input sources (such as FRC/ ICAEW review findings, internal monitoring findings, findings from our firm's root cause analysis and remediation functions, etc.), • Identifying, designing, and implementing responses to strengthen our firm's internal control environment and overall quality, and • Evaluating our quality responses and remediating control gaps or deficiencies. We perform an evaluation of our system of quality management on an annual basis. We publish the details of our annual evaluation, and our conclusion, in our Transparency Report, which can be accessed on our website at: https://www.forvismazars.com/uk/en/who-we-are/corporate-publications/transparency-reports.	Audit Strategy Memorandum (the communication adjacent satisfies this requirement)
We are required to communicate certain matters to you which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include: • Significant delays in management providing information that we require to perform our audit. • An unnecessarily brief time within which to complete our audit. • Extensive and unexpected effort to obtain sufficient, appropriate audit evidence. • Unavailability of expected information. • Restrictions imposed on us by management. • Unwillingness by management to make or extend their assessment of the company's ability to continue as a going concern when requested. We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor's report).	Audit Completion Report, discussion at the Governance, Audit and Scrutiny Committee meetings, and audit clearance meeting.

Appendix A: Other communications

Definitions

Term	Definition
Materiality	An expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole. Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements. We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to the company. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to you (reporting threshold). Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users. An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users: • Have a reasonable knowledge of business, economic activities, and accounts, • Have a willingness to study the information in the financial statements with reasonable diligence, • Understand that financial statements are prepared, presented, and audited to levels of materiality, • Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events, and • Will make reasonable economic decisions based on the information in the financial statements. We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors. When planning our audit, we make judgements about the size of misstatements we consider to be material. This provide a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks. We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage. The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

Appendix A: Other communications

Definitions

Term	Definition
Significant risk	A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by UK auditing standards), including management override of controls and revenue recognition.
Enhanced risk	An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to: • Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement, and • Risks relating to other assertions and arising from significant events or transactions that occurred during the period.
Standard risk	A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.
Key audit matter	A matter that, in our professional judgment, was of most significance in our audit of the financial statements of the current period. Key audit matters include the most significant assessed risks of material misstatement (whether due to fraud or error) we identified, including those which had the greatest effect on our overall audit strategy, the allocation of resources in our audit, and directing the efforts of our engagement team. It is important that you understand and have the opportunity to discuss with us why something is being communicated as a key audit matter and the way it is described. This report highlights which of the significant and other risks are expected, at this stage, to be determined as key audit matters. It should be noted, however, that other audit areas may be determined as key audit matters during our audit.

Appendix A: Other communications

Definitions

Term	Definition
Key audit partner	(a) An individual who is eligible for appointment as a statutory auditor and who is designated by our firm for a particular audit engagement as being primarily responsible for carrying out the statutory audit on behalf of our firm. (b) In the case of a group audit, any of the following: (i) an individual who is eligible for appointment as a statutory auditor and who is designated by our firm as being primarily responsible for carrying out the statutory audit of the consolidated accounts of the group on behalf of our firm; (ii) an individual who is eligible to conduct the audit of the accounts of any subsidiary undertaking determined by us to be a 'material subsidiary' and who is designated as being primarily responsible for that audit. (c) An individual who is eligible for an appointment as a statutory auditor and who signs the audit report.

Appendix B: Current year updates, forthcoming accounting & other issues

HM Treasury changes to non-investment asset valuation

Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the "Code")

Following a thematic review of non-current asset valuations for financial reporting in the public sector, HM Treasury has made a number of changes to its requirements for the valuation frequency, valuation methodology and classification of non-investment property assets. The changes are effective from 1 April 2025 as set out in the 2025-26 Code and include:

- A change to the requirements regarding revaluation frequency. Rather than adhering to paragraph 34 of IAS 16 which requires an asset to be revalued whenever its carrying value differs materially from its current value, entities will be required to revalue assets on a quinquennial basis, i.e. every five years, supplemented by annual indexation in the intervening years. This requirement can be adhered to either as part of a full revaluation or as part of a rolling programme. The Code requires bodies to use the best index available to them. Should management determine that there is no appropriate index to use, then the quinquennial valuation is supplemented by a valuation in the third year.

- Revaluations carried out prior to 2025/26, in line with former requirements of the Code, remain valid throughout the transition period (being 1 April 2025 to the date the next revaluation is due for a given asset). During the transition period, the maximum period between revaluations must not exceed five years.

- The requirement to consider indicators of impairment under IAS 36 remains, so management will still be required to undertake an annual assessment of whether there are indicators of impairment, and where these are present, it may be necessary to undertake valuations outside of the 5-yearly valuation programme.

Whilst management will no longer need to consider annually whether it is necessary to revalue non-investment assets, they will need to be satisfied that they have appointed a suitably qualified valuer to undertake the valuation of assets whenever they fall due either as part of a full valuation or a rolling programme. If local indices are used, management will need to have sufficient evidence to demonstrate these indices are appropriate and relevant to the entity's circumstances, and to provide this evidence to the auditor.

Appendix B: Current year updates, forthcoming accounting & other issues

Effective for accounting periods beginning on or after 1 January 2027

IFRS 18 Presentation and Disclosure in Financial Statements

The standard was UK-adopted in December 2025, and the date of incorporation into the Code is not confirmed, though expected to be within the 2028/29 financial year. It is not yet confirmed what interpretations and adaptations HMT will determine are necessary for implementation in the public sector. We have provided an outline of the main changes arising from IFRS 18 as unadapted and without interpretation and will provide an update on the expected impact on Humberside Fire Authority as and when detail is available as to when and how the standard is incorporated into the Code.

IFRS 18 Presentation and Disclosure in Financial Statements (IFRS 18) is a new standard that replaces IAS 1 Presentation of Financial Statements. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

New categories and subtotals for inclusion within the statement of profit or loss

- Income and expenses are to be classified into three new defined categories: operating, investing and financing, in addition to the income taxes and discontinued operations categories.
- All companies are to present new defined subtotals – operating profit and loss, and profit or loss before financing and income taxes.

New reporting requirements on Management Performance Measures (MPMs)

- New requirements are introduced for management-defined performance measures (MPMs), which may also be called Alternative Performance Measures (APMs). These are described as subtotals of income and expenses that an entity: (a) uses in public communications outside financial statements; (b) uses to communicate to users of financial statements management's view of an aspect of the financial performance; and (c) are not listed within IFRS 18 or specifically required to be presented or disclosed by another IFRS Accounting Standard.
- All MPMs are required to be disclosed in a single note in the financial statements setting out:
  - an explanation of why the MPM is reported, and
  - a reconciliation to a directly comparable GAAP measure within IFRS 18 or another IFRS Accounting Standard.

Enhanced requirements for aggregation & disaggregating information

- Enhanced requirements are set out for the aggregation and disaggregation of items based on similar and dissimilar characteristics. Items that have dissimilar characteristics must be disaggregated when the resulting information is material. Guidance is also included on how to describe items within the financial statements, requiring an entity to label items presented or disclosed as 'other' only if a more informative label cannot be found.
- New guidance is provided on whether information should be reported in the primary financial statements or the notes. This includes guidance on presentation and disclosure of expenses classified in the operating category, alongside introducing more prescribed requirements for an entity that classifies expenses by function as well as the requirement to disclose expenses by nature in a single note for certain amounts - depreciation, amortisation, employee benefits, impairment and write-downs of inventories

Many principles and requirements have been brought forward from IAS 1 to IFRS 18 such as frequency of reporting, comparative information, offsetting, capital disclosures and the requirements for the statement of financial position and for the statement of changes in equity.

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	Agenda Item No. 7
Governance, Audit and Scrutiny Committee 6 July 2026	**Report by the Assistant Director of People and Culture**

INTERNAL AUDIT: MONITORING OF SECONDARY EMPLOYMENT – RECOMMENDATIONS PROGRESS

1. SUMMARY

1.1 Following the most recent HMICFRS inspection, which identified the need for stronger governance, oversight and assurance arrangements in relation to secondary employment and outside interests, the Service commissioned an internal audit assurance review of how it monitors the working hours of employees who have declared secondary employment. This report sets out the actions undertaken and planned by Humberside Fire and Rescue Service (the Service) to address the findings of HMICFRS inspection and the recommendations from the internal audit.

1.2 The report outlines the arrangements now in place to strengthen management capability, improve data accuracy, enhance monitoring and reporting, and provide senior leadership with appropriate assurance that secondary employment does not adversely impact availability, performance, wellbeing or operational resilience, particularly for those holding dual contracts with the Service.

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2. RECOMMENDATION

2.1 It is recommended that the Governance, Audit and Scrutiny Committee:

- Recognises that the Service has strengthened governance and assurance arrangements for secondary employment and outside interests.
- Takes assurance from the actions outlined in this report in response to the HMICFRS inspection finding relating to secondary employment; and
- Notes the strengthened governance, monitoring and assurance arrangements now in place.

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3. BACKGROUND

3.1 The Service recognises that secondary employment and outside interests require clear governance and consistent management to ensure they do not conflict with contractual commitments, operational availability or employee wellbeing.

3.2 HMICFRS identified a requirement for greater consistency, data accuracy, and formal assurance mechanisms, particularly in respect of the On Call workforce.

3.3 In response, the Service undertook an internal review of its approach, and in response to the recommendations, has implemented a suite of actions designed to provide assurance, strengthen management accountability and improve oversight at all levels.

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4. REPORT DETAIL

Management Capability and Training

4.1 Targeted training is being delivered by HRSPs to all managers. This will cover secondary employment and its direct relationship with performance and capability

management, recognising that performance concerns may arise as a consequence of unmanaged or undisclosed secondary employment.

4.2 To support consistency, manager guidance was issued in February 2026 to all managers, providing clear advice on how to structure and record discussions regarding secondary employment during PDR conversations.

Line Management and Operational Controls

4.3 All On Call Station Management Teams are required to adhere to the On Call Delivery Guidance, including maintaining regular one-to-one conversations with personnel.

4.4 Secondary employment and availability must be routinely discussed as part of these meetings to ensure early identification of any potential risks or conflicts.

Formal Monitoring and Oversight

4.5 7-day and 56-day checks will be undertaken in a more formalised and consistent manner.

4.6 Reports will be submitted to the Head of HR, Area Manager for Emergency Response, and the Assistant Director for People & Culture Director to provide senior oversight and assurance.

4.7 Monthly dip sampling has been introduced and carried out by HR. Findings will be reported by the Head of HR, the Area Manager for Emergency Response and the Assistant Director for People & Culture, providing independent assurance and enabling early intervention where required.

4.8 The Service's Personal Development Review (PDR) form has been updated to include a dedicated section to ensure secondary employment is formally discussed and appropriately recorded with the individual.

Data Quality and System Controls

4.9 An annual data cleanse of secondary employment and outside interests was introduced in July 2025. All employees are asked to provide a response, including those whose only employment is with the Service. The next cleanse is due to take place in July 2026 and this will help ensure accuracy and completeness of records.

4.10 The FireWatch system provides automated monitoring of secondary employment and outside interests. This enables improved visibility and early identification of potential conflicts of interest and will be of particular interest with those employees holding dual contracts with the Service.

Communication and Engagement

4.11 Secondary employment will continue to feature as a regular communication topic within Siren, reinforcing expectations and maintaining organisational awareness.

4.12 Quarterly letters to the main secondary employer (HFRS Solutions) will continue, supporting transparency and engagement.

4.13 Quarterly meetings between HR and Heads of Function/managers will continue, with secondary employment retained as a standing agenda item.

Policy and Equality Considerations

4.14 The Secondary Employment and Outside Interests Policy and associated EIA have been reviewed.

Assurance and Scrutiny

4.15 Assurance is provided through:

- Manager training and formal guidance
- Structured monitoring and reporting arrangements
- HR-led dip sampling
- System-enabled controls via FireWatch
- The Service's annual PDR process
- Senior leadership oversight and escalation routes

4.16 These arrangements collectively provide confidence that secondary employment is being managed appropriately, consistently and proportionately across the Service.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 An EIA is in place for the Secondary Employment Policy.

5.2 Ongoing data monitoring and annual cleansing activity further supports compliance with equality duties and enables trend analysis.

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6. CONCLUSION

6.1 The Committee may wish to endorse the Service's strengthened approach to managing secondary employment and outside interests, including enhanced manager training and guidance, clearer line management accountability, improved data quality, and more robust monitoring and assurance arrangements.

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Background Papers

- Secondary Employment and Outside Interests Policy
- Equality Impact Analysis

Glossary/Abbreviations

EIA	Equality Impact Assessment
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
HR	Human Resources
HRSP	Human Resources Service Partner
PDR	Personal Development Review

	Agenda Item No. 8
Governance, Audit and Scrutiny Committee 6 July 2026	**Report by the Head of Estates and Resilience**

INTERNAL AUDIT – JOINT ESTATES SERVICE – RECOMMENDATIONS PROGRESS

1. SUMMARY

1.1 This report provides an update on the actions identified through the internal audit conducted by TIAA into the Joint Estates Service (JES) and demonstrates how these have been addressed within the revised JES Collaboration Agreement 2026. The majority of audit actions have now been completed, with improvements embedded within the main agreement and supporting schedules. This includes strengthened governance arrangements, an expanded KPI framework, improved financial transparency, and formalised business continuity requirements.

1.2 One action remains in progress relating to the development of a statutory compliance register. Whilst the agreement now defines areas of responsibility, JES must complete the formalisation of compliance strands and provide supporting evidence to demonstrate delivery and enable a clear audit trail. Overall, the JES now presents a significantly strengthened assurance position, with minimal residual risk.

2. RECOMMENDATIONS

2.1 It is recommended that the GAS Committee:

(i) Takes assurance 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.

(ii) Notes that one action remains in progress relating to the statutory compliance register, which will be monitored through Joint Estates Board governance arrangements.

3. BACKGROUND

3.1 Following an internal review of the Joint Estates Service (JES) provision in March 2025, and a subsequent period of monitored and tracked improvements, a further independent TIAA Audit identified a number of areas requiring strengthening. These included governance arrangements, performance management, compliance assurance, business continuity, and financial transparency. The findings were consistent with issues highlighted in the internal evaluation, which identified gaps in areas such as formal performance monitoring, financial oversight, contractor management, and the need for more structured reporting and accountability mechanisms.

3.2 A revised JES Collaboration Agreement, effective from 1 April 2026, has since been developed and formally approved, incorporating these improvements. This report provides an update on progress against the audit actions and sets out the current assurance position, demonstrating that the majority of recommendations have been addressed. Enhancements include strengthened governance structures, a more robust KPI and performance framework, improved financial scrutiny and reporting, and clearer definition of roles and responsibilities. These changes collectively provide a more transparent, accountable, and effective operating model for JES.

4. REPORT DETAIL

4.1 Significant progress has been made in addressing the audit findings, with improvements embedded across the JES Collaboration Agreement. The detail overleaf sets out each recommendation and the evidenced completion.

1) TIAA Recommendation: Strengthen governance and oversight arrangements

4.2 A formal governance structure is now in place through the Joint Estates Board (JEB), with escalation to the Transformation Board. Governance arrangements, reporting structures, and roles are clearly defined within the agreement, with quarterly meetings, escalation routes, and annual review cycles formally embedded. Evidence within the JES Agreement includes Section 5 (Governance) and the Joint Estates Board (JEB) Terms of Reference (Schedule 1).

Position: Complete

2) TIAA Recommendation: Expand KPI framework beyond response times and strengthen performance monitoring

4.3 The KPI framework has been expanded beyond response times to include reactive and cyclical maintenance, incorporating measures for response, completion, and quality, alongside compliance-related performance indicators. Structured reporting is now in place across monthly, quarterly, and annual cycles, supported by clear escalation processes, including rectification periods, external audit, and formal dispute resolution. Evidence is contained within Schedule 1 – Section 3 (Performance Indicators) and Section 6 (Review of the Collaboration Agreement).

Position: Complete

3) TIAA Recommendation: Improve operational oversight of estates activity

4.4 Monitoring arrangements have been established across all key areas of estates activity, including reactive maintenance, cyclical maintenance, and capital programmes. These are supported by the introduction of annual estate condition reviews and ongoing reporting mechanisms to improve visibility and control. Evidence can be found within Section 3 (JES Responsibilities) and Schedule 1 – Sections 1.1 to 1.4, covering cyclical, reactive, capital, and continuous improvement services.

Position: Complete

4) TIAA Recommendation: Establish and evidence a robust compliance framework

4.5 The revised agreement now clearly defines compliance responsibilities and sets out governance expectations, including the requirement for annual compliance reporting from 2026/27. KPI monitoring further supports compliance assurance; however, additional work is required to fully embed a comprehensive compliance framework. JES must formally define all compliance strands, develop a statutory compliance register, and provide supporting evidence to demonstrate compliance activity and establish a clear audit trail. Evidence is contained within Section 18 (Policies), Section 19 (Risk Management), and Schedule 1 KPI and compliance reporting requirements.

Position: In Progress

5) TIAA Recommendation: Strengthen business continuity arrangements

4.6 The agreement now includes a requirement for JES to implement and maintain a Business Continuity Plan, with evidence of testing and exercising provided. Ongoing assurance and reporting arrangements are embedded to ensure resilience. This is evidenced within Section 26 (Business Continuity).

Position: Complete

6) TIAA Recommendation: Improve financial transparency and cost allocation

4.7 Financial transparency has been strengthened through the introduction of a detailed financial model, capturing staffing costs, direct operational costs, and corporate overheads. Open-book accounting principles are now in place, supported by quarterly reporting and clear audit trails to ensure accountability and value for money. Evidence is provided within Section 16 (Sharing of Costs), Section 17 (Revenue and Capital Budgets), and Schedule 2 (Annual JES Charge and Cost Methodology).

Position: Complete

5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to undertake an Equality Impact Assessment (EIA) and/or Data Protection Impact Assessment (DPIA), as the review has not resulted in any substantive changes and a previous EIA and/or DPIA has already been completed.

5.2 Following review of the subject matter, the associated risks have been assessed and recorded on the Risk and Opportunity Register, with the current rating reduced from high to medium.

6. CONCLUSION

6.1 The Joint Estates Service (JES) Collaboration Agreement has been significantly strengthened in response to the TIAA Audit. Improvements across governance, performance management, operational oversight, business continuity, and financial transparency are now embedded within the revised agreement and supporting schedules, providing a clear and auditable framework for service delivery and oversight.

6.2 One action remains in progress to complete the statutory compliance register and supporting evidence base. Subject to this, JES is well placed to demonstrate full compliance with the audit recommendations. Overall, the current position provides strong assurance that JES is operating within a governed, transparent, and effective framework, with the agreement continuing to be reviewed annually and the next milestone in October 2026 to support implementation from April 2027.

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Background Papers

None

Glossary/Abbreviations

BCP	Business Continuity Plan
COG	Chief Officers Group
CRMP	Community Risk Management Plan
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
HP	Humberside Police
JEB	Joint Estates Board
JES	Joint Estates Service
KPI	Key Performance Indicator
SLT	Strategic Leadership Team

TIAA	Internal Audit Provider
RFS	Request for Service
OPCC	Office of the Police and Crime Commissioner
TF	TechForge (Defect Reporting System)
TUPE	Transfer of Undertakings (Protection of Employment) Regulations

Humberside Fire and Rescue Service

Internal Audit Annual Report

May 2026

Final

Executive Summary

Introduction

This is the 2025/26 Annual Report by TIAA on the internal control environment at Humberside Fire and Rescue Service. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

As a provider of internal audit services, TIAA has consistently ensured that our audit methodology conforms to the applicable Standards. Our most recent External Quality Assessment (EQA), undertaken in 2022, confirmed our conformance.

Following the introduction of the new Global Internal Audit Standards, we have reviewed and updated our working practices, where required, to ensure continued alignment with the revised requirements. Key updates include a refreshed audit Charter and enhancements to our Quality and Improvement Programme.

TIAA remains committed to maintaining conformance with applicable Standards and will continue to undergo an independent EQA every five years, with our next assessment scheduled for 2027. Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards.

HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

TIAA is satisfied that, for the areas reviewed during the year, Humberside Fire and Rescue Service has reasonable and effective risk management, control and governance processes in place.

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by Humberside Fire and Rescue Service from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2025/26 Annual Audit Plan approved by the Governance Audit and Scrutiny Committee was for 65 days of internal audit coverage in the year.

During the year there were no changes to the Audit Plan.

The planned work that has been carried out against the plan and the status of work not completed is set out at Annex A.

No extra work was carried out which was in addition to that set out in the Annual Audit Plan.

Assurance

TIAA has carried out ten reviews, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Humberside Fire and Rescue Service's objectives. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	2	3
Reasonable Assurance	5	4
Limited Assurance	2	2
No Assurance	1	0

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2025/26. The numbers in brackets relate to 2024/25 recommendations.

Urgent	Important	Routine
12 (1)	24 (17)	5 (9)

Audit Summary

Control weaknesses: There were three areas reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance.' Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

Recommendations Made: We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
Governance Framework	0 (0)	0 (3)	0 (2)
Risk Mitigation	0 (0)	0 (0)	1 (2)
Compliance	9 (1)	19 (8)	3 (4)
Performance Monitoring	3 (0)	4 (6)	1 (1)
Sustainability	0 (0)	0 (0)	0 (0)
Resilience	0 (0)	1 (0)	0 (0)

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
3 (2)

Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with IIA Internal Audit Standards	100%	100%

Release of Report

The table below sets out the history of this Annual Report.

Date Final Report issued:	20th May 2026

Annexes

Annex A

Actual against planned Internal Audit Work 2025/26

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Multi Agency Training	Assurance	5	5	Limited	Final Report Issued
Organisational Learning Governance	Assurance	5	5	Reasonable	Final Report Issued
Talent Development – Contingency review	Assurance	6	6	Reasonable	Final Report Issued
Confidence in Using Staff Feedback Mechanisms	Assurance	5	5	Reasonable	Final Report Issued
Follow-up (Mid-year)	Follow Up	2	2	N/A	Final Report Issued
Workforce Planning	Assurance	5	5	Reasonable	Final Report Issued
Monitoring of Working Hours	Assurance	5	5	No Assurance	Final Report Issued
Visibility of Senior Managers	Assurance	5	5	Reasonable	Final Report Issued
ICT Management Controls	Assurance	4	4	Substantial	Final Report Issued
Key Financial Controls	Assurance	6	6	Substantial	Final Report Issued
Joint Estates	Assurance	5	5	Limited	Final Report Issued
Year-End Follow Up	Follow Up	2	2	N/A	Final Report Issued
Annual Planning	Management	2	2	-	Annual Plan issued
Annual Report	Management	1	1	-	Annual Report issued
Audit Management	Management	7	7	-	-
	Total Days	**65**	**65**		

Humberside Fire and Rescue Service

Summary Internal Controls Assurance (SICA) Report

June 2026

Final

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Governance, Audit and Scrutiny Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the NOCN Group as at 25th June 2026.

Governance effectiveness

2. Strong governance remains critical across the public and not-for-profit sectors as organisations continue to operate in an environment of increased regulatory scrutiny, financial constraint, service delivery pressures and heightened stakeholder expectations around transparency, ethics and value for money. These factors are driving an ongoing focus on board and committee effectiveness, clarity of accountability, risk maturity and the coherence of assurance arrangements. Across the sector, organisations are increasingly seeking assurance not only that appropriate governance structures and policies are in place, but that they are operating effectively in practice. This includes regular review of governance frameworks, clearer alignment between strategy, risk and assurance, and greater emphasis on evidence of constructive challenge, informed decision-making and continuous improvement.

How can we help?

In this context, TIAA continues to support the Audit Committee and Board through independent, risk-based internal audit work focused on governance, risk management and internal control. In addition to core assurance activity, we support organisations through targeted effectiveness reviews, including reviews of board and committee effectiveness, audit and risk committee arrangements, governance frameworks and assurance mapping. These reviews assess how governance operates in practice, drawing on sector good practice, regulatory expectations and our wider experience across the public and not-for-profit sectors. Our work provides clear, constructive insight into strengths, areas for development and practical actions to enhance effectiveness, helping the Committee demonstrate that governance arrangements are both robust and subject to appropriate independent evaluation.

Audits completed since the last SICA report to the Governance, Audit and Scrutiny Committee

3. The table below sets out details of audits finalised since the previous meeting of the Governance, Audit and Scrutiny Committee.

Audits completed since previous SICA report

		Key Dates			Number of Recommendations			
	Evaluation	Draft issued	Responses Received	Final issued	1	2	3	OEM
Reviews 2025/26								
Talent Development	Reasonable	09/03/2026	05/05/2026	06/05/2026	0	4	0	1
Visibility of Senior Managers	Reasonable	30/01/2026	12/03/2026	13/03/2026	0	1	0	1

		Key Dates			Number of Recommendations			
	Evaluation	Draft issued	Responses Received	Final issued	1	2	3	OEM
ICT Management Controls	Substantial	18/03/2026	27/03/2026	27/03/2026	0	0	0	0
Key Financial Controls	Substantial	23/03/2026	18/05/2026	18/05/2026	0	0	0	0
Follow Up	n/a	07/05/2026	18/05/2026	18/05/2026	-	-	-	-
Reviews 2026/27								
Project Management	Reasonable	19/05/2026	05/06/2026	08/06/2026	0	1	6	3

4. The Executive Summaries for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2025/2026 and 2026/27 Annual Plans

5. Our progress against the Annual Plans for 2025/26 and 2026/27 are set out in Appendix B.

Changes to the Annual Plan 2025/26

6. There have been no changes to the approved plan.

Progress in actioning priority 1 & 2 recommendations

7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA.

Frauds/Irregularities

8. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

9. We have issued a number of briefing notes and fraud digests, shown in Appendix C, since the previous SICA report.

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Appendix A: Executive Summaries

The following Executive Summaries are included in this Appendix. Full copies of the reports are provided to the Governance, Audit and Scrutiny Committee.

Reviews 2025/26	Key Findings
Talent Development	• The Safer Recruitment Policy sets out measures to promote diversity, inclusion and fairness along with a suite of guidelines in relation to employee development • Audit testing of employee PDRs identified that objectives were not consistently set using the SMART criteria • No formal controls were identified for the recruitment initiative programmes in place across the Service • Key oversight mechanisms include ongoing monitoring of workforce diversity representation and the use of 360-degree feedback to provide comprehensive performance and behavioural insights
Visibility of Senior Managers	• Overall, staff feedback revealed mixed perceptions regarding senior manager visibility, accessibility, alignment with organisational values, and behavioural standards, with concerns raised about inconsistent engagement, limited awareness of communication mechanisms, and instances of conduct that may undermine trust and organisational culture • A range of in scope policies, including the Consultation and Engagement Policy, Conduct Policy, Complaints Policy, and Disciplinary Procedure are in place, all current and clearly outlining required processes, staff responsibilities, and available support, and collectively align to the Service's strategic objective to enable a positive and inclusive culture • The Fire Authority, SLT, and GAS Committee receive regular performance and HMICFRS reports, including the 2023–2025 findings that highlighted the need for greater senior manager visibility, and the Service has since introduced six monthly SLT visits to fulltime watches, with progress tracked • Humberside Fire Authority Members are updated on progress made against the Areas for Improvement from the HMICFRS inspections and were last updated in July 2025 • The Service maintains several engagement routes including PDRs, one-to-one sessions, staff surveys, consultations, and SLT visits that collectively strengthen communication, reinforce a supportive culture, and promote sustainable behaviours, wellbeing, accountability, and retention across the organisation • With approximately 84 senior managers in post, the Service appears to have sufficient leadership capacity to support organisational resilience, while its continued investment in clear career pathways further strengthens long-term leadership capability and succession planning

Reviews 2025/26	Key Findings
ICT Management Controls	• The Internet, Email and Instant Messaging Policy clearly defines acceptable use, user responsibilities, and safeguards against security risks. Its documented monitoring arrangements demonstrate active oversight and enforcement of compliance across the organisation • The organisation delivers annual mandatory e-learning, including refreshers and phishing awareness training, supported by evidence of module content and individual completion progress. This demonstrates a structured approach to staff awareness and strong participation in information security training • The Information Security Policy includes a management-endorsed commitment to protecting information throughout its lifecycle, supported by defined objectives covering confidentiality, integrity, availability, compliance, and cyber-risk reduction. This demonstrates strong leadership direction and a structured organisation-wide framework
Key Financial Controls	• Testing across areas in scope confirmed that core financial controls are operating effectively • Financial Sustainability remains a critical risk following a materialised reduction in Central Government funding • The Authority's Treasury Management Strategy is underpinned by multiple statutory requirements and guidance frameworks • The Authority's financial governance framework is robust, current and embedded throughout operations • Treasury management is clearly directed, and reporting arrangements are operating as expected
Project Management	• Projects within the Project Register are generally linked to CRMP enablers such as Strategic Plan, Tactical Plan, EDI Priorities 2025-29 and Fire Standards • The current Project Management Policy does not explicitly reference recognised public sector guidance and best practice (e.g. HM Treasury standards, GovS 002, PRINCE2), representing a governance gap and an opportunity to strengthen alignment, assurance, and oversight, although this does not constitute a regulatory breach • While the project management framework is designed to support value for money through robust governance, business case development and evaluation, inconsistent monitoring and reporting of project costs limits effective oversight and reduces opportunities to identify variances and drive efficiencies during delivery • Project management within HFRS is supported by a well-established governance framework, with clear approval, oversight, and documentation processes in place through SLT/HFA scrutiny, regular reporting, and evidenced decision making, providing strong assurance over project control and accountability • All sampled projects evidenced consistent use of Project Status Update Reports, supporting structured monitoring of progress, informed stakeholder discussions, and regular oversight through established governance channels • The Project Management Policy is supported by a clearly defined and centralised governance framework, with dedicated oversight by Corporate Assurance and defined roles and responsibilities, providing strong sustainability, continuity, and resilience in project management processes while reducing reliance on individual officers

Appendix B(i): Progress against 2025/26 Annual Plan

System	Planned Quarter	Current Status	Comments
Multi Agency Training	1	Final report issued	Reported to GAS November 2025
Organisational Learning Governance	2	Final report issued	Reported to GAS November 2025
Confidence in Using Staff Feedback Mechanisms	2	Final report issued	Reported to GAS February 2026
Follow-up (Mid-year)	2	Final report issued	Reported to GAS February 2026
Contingency – Talent Development	2	Final report issued	Reported to GAS July 2026
Workforce Planning	3	Final report issued	Reported to GAS November 2025
Monitoring of Working Hours	3	Final report issued	Reported to GAS February 2026
Visibility of Senior Managers	3	Final report issued	Reported to GAS July 2026
ICT Management Controls	4	Final report issued	Reported to GAS July 2026
Key Financial Controls	4	Final report issued	Reported to GAS July 2026
Joint Estates	4	Final report issued	Reported to GAS February 2026
Year-End Follow Up	4	Final report issued	Reported to GAS July 2026

Appendix B(ii): Progress against 2026/27 Annual Plan

System	Planned Quarter	Current Status	Comments
Managerial Support and Direction for Watches	1	Draft report issued 24/06/2026	
Staff Competencies	1	To commence 29/06/2026	
Regulation of Fire Safety	1	To commence 13/07/2026	
Responding to Fires and Other Emergencies	1	To commence 10/08/2026	
Leading People	2	To commence 01/09/2026	
Project Management	2	Final report issued 08/06/2026	Reported to GAS July 2026
National Operational Guidance	2	To commence 28/09/2026	
ICT Strategy and Management Controls	4	Date TBC	
Key Financial Controls	4	To commence 25/01/2027	
Contingency	4	To commence 22/02/2027	

KEY:

To commence	Site work commenced	Draft report issued	Final report issued

Appendix C: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to Humberside Fire and Rescue Service is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
29 May 2026	All	Data Protection Alert	New Statutory Data Protection Complaints Handling Duties from 19 June 2026	New Statutory Data Protection Complaints Handling Duties from 19 June 2026 - TIAA	The Information Commissioner's Office (ICO) has issued a reminder that all organisations acting as data controllers will be subject to new statutory complaints-handling obligations from 19 June 2026 under the Data (Use and Access) Act 2025.
19 May 2026	All	Case Study	Case Study: Whistleblowing Investigation	Case Study: Whistleblowing Investigation - TIAA	A case study where a client faced a whistleblowing allegation involving contract management and potential conflicts of interest, posing reputational risk. An independent, evidence-led investigation provided clarity by confirming where concerns were unsubstantiated, while also identifying underlying control weaknesses.
15 May 2026	All	Data Protection Alert	Key UK Regulatory Changes and Emerging Risks	Data Protection Alert: Key UK Regulatory Changes and Emerging Risks - TIAA	The UK data protection landscape is evolving rapidly, with regulators placing increased emphasis on cyber resilience, AI governance, lawful data sharing, and accountability. We include the recent developments.
1 May 2026	All	Security Alert	National Threat level upgraded to SEVERE	National Threat level upgraded to SEVERE - TIAA	Following a rise in incidents of terrorism in recent months, the UK Terror Threat Level has been raised from SUBSTANTIAL (An attack is likely) to SEVERE. Read our advice and how to protect your organisation.
27 April 2026	All	Newsletter	Security Focus Newsletter Edition 12	Security Focus Newsletter Edition 12 - TIAA	TIAA's Security Focus newsletters, sharing practical insights and updates on key security risks affecting organisations today. This edition includes: • Community tensions and staff safety • A round-up of Security Alerts • An update on Martyn's Law

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
24 April 2026	All	TIAA Article	Lone Working: Understanding the Risks and How to Manage Them Safely	Lone Working: Understanding the Risks and How to Manage Them Safely - TIAA	Lone working is a reality for many organisations — but it comes with increased risk. In our latest article, we explore: • What defines lone working and who it applies to • The increased risks lone workers can face without close supervision • Key safety principles organisations should have in place • How robust security management and training can help protect staff and meet legal responsibilities.
14 April 2026	All	TIAA Article	Strengthening Assurance with Flexible Internal Audit Support	Strengthening Assurance with Flexible Internal Audit Support - TIAA	Organisations today operate in increasingly complex risk environments, from regulatory change and digital transformation to resourcing pressures and emerging threats. Maintaining strong internal audit coverage can be challenging, particularly when in-house teams are stretched or specialist expertise is required. Our supplementary internal audit support, often referred to as top-up audits, is designed to provide flexible, targeted capacity that strengthens your existing assurance arrangements without replacing them.
1 April 2026	All	TIAA Blog	Security Matters: Martyn's Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance	Security Matters: Martyn's Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance - TIAA	The fifth blog in the series. As conversation around Martyn's Law grows, so does the hype — but with no legal duties in place yet and official guidance still to come, organisations should stay cautious and avoid premature "compliance" offers. Our new blog explains what's genuinely progressing and how TIAA supports organisations with proportionate, evidence based preparation.
27 March 2026	All	Industry News	Companies House WebFiling security issue – what organisations should do now	Companies House WebFiling security issue – what organisations should do now - TIAA	A recently identified security vulnerability in the Companies House WebFiling system may have allowed authenticated users to view or, in some cases, amend certain details of other companies — including directors' dates of birth, residential addresses and company email addresses. The issue has now been resolved, but organisations are now being urged to review their registered details and filing history to ensure nothing appears incorrect, and to report any concerns directly to Companies House with evidence.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
26 March 2026	All	Fraud News	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud - TIAA	A former Referral Unit Advisor for the NHS in Kent, has pleaded guilty to Fraud by False Representation following an investigation by the TIAA Anti-Crime Team, supported by the NHSCFA. The investigation established that between May 2023 and February 2024, the advisor falsely claimed NHS bank hours for work already completed during her normal contracted shifts.
20 March 2026	All	Industry News	Natural History Museum's Rateable Value Reduced to £1: A Landmark Decision for the Sector	Natural History Museum's Rateable Value Reduced to £1: A Landmark Decision for the Sector - TIAA	A recent ruling by the Valuation Tribunal for England has significantly reduced the Natural History Museum's rateable value to just £1, marking an important moment for museums and public-interest organisations across the UK. According to Mills & Reeve, the Valuation Tribunal reached this conclusion on the basis that the Museum cannot and does not operate profitably, that no hypothetical tenant would reasonably be expected to bid for such a building, and that government grant funding cannot be treated as rental income for valuation purposes.
19 March 2026	All	Fraud News	Fraud awareness for business owners: key warning signs and how TIAA can help	Fraud awareness for business owners: key warning signs and how TIAA Ltd can help - TIAA	A recent Insolvency Service case (involving a £123,000 confiscation order linked to Bounce Back Loan fraud) is a reminder that weak controls and inaccurate records can quickly become costly. In this article we explore the practical red flags to watch for—and what to do if you suspect fraud.
16 March 2026	All	TIAA Article	Conflict Resolution & De escalation: Building Safer, More Confident Workplaces	Conflict Resolution & De-escalation: Building Safer, More Confident Workplaces - TIAA	Conflict in the workplace—especially in frontline, healthcare, and public-facing environments—is an unavoidable reality. Whether triggered by stress, confusion, emotional distress, long waiting times, unmet expectations, or communication barriers, conflict can escalate quickly if not managed effectively. This article explores the fundamentals of conflict resolution and de-escalation, based entirely on the principles covered in our comprehensive training programme.
16 March 2026	Local Gov	Client Briefing	Local audit pressures and council reorganisation: what the PAC warning means for your organisation	Local audit pressures and council reorganisation: what the PAC warning means for your organisation - TIAA	Local government reorganisation is being discussed at a time when public sector financial reporting is already under pressure. MPs on the Public Accounts Committee (PAC) have warned that structural change could add further strain just as the local audit system is trying to recover.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
10 March 2026	Emergency Services	TIAA Article	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach - TIAA	Ambulance Trusts operate in some of the most dynamic and high-pressure environments within the healthcare system. Alongside the demands of frontline service delivery, Trusts must navigate an increasingly complex security landscape — one that includes workforce safety, insider risk, regulatory responsibilities, incident management, and the need for strong organisational security culture. TIAA's dedicated Security Management Service is designed to ease this burden by providing structured, proportionate, and operationally informed support tailored specifically to the ambulance sector.
6 March 2026	All	TIAA Blog	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism'	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism' - TIAA	The fourth blog in the series. When Flags Stop Feeling Friendly Frontline staff across housing, health and local government are increasingly reporting anxiety when working in neighbourhoods where clusters of flags - often linked to recent protest activity - create an atmosphere that feels tense or unwelcoming. In this latest Security Matters instalment, we explore why these concerns are emerging and what organisations can do to better support their teams.
2 March 2026	All	Data Protection Alert	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability - TIAA	The UK Court of Appeal has issued an important judgment reinforcing that organisations must implement appropriate technical and organisational measures to protect personal data, regardless of whether unauthorised third parties can identify individuals from the information. Our alert has the key points.
2 March 2026	All	TIAA News	Celebrating B Corp Month: What Being a B Corp Means at TIAA	Celebrating B Corp Month: What Being a B Corp Means at TIAA - TIAA	Every March, organisations around the world come together to celebrate B Corp Month – a global movement championing businesses that act as a force for good. As a Certified B Corporation, TIAA is proud to be part of this growing community of organisations committed to balancing purpose with performance.
18 February 2026	All	Security Alert	UK Terrorism Threat Update (2026)	UK Terrorism Threat Update (2026) - TIAA	Recent UK terrorism-related incidents reflect a persistent and evolving threat involving online radicalisation, lone-actor violence, chemical and weapons-related planning, and increasing involvement of young offenders. These cases demonstrate the importance of strong vigilance, staff awareness, and proportionate protective security arrangements across all sectors.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
2 February 2026	All	TIAA Article	Employment Rights Act 2025: What It Means for Employers	Employment Rights Act 2025: What It Means for Employers - TIAA	The world of work is evolving fast — and the Employment Rights Act 2025 marks one of the most significant shifts in recent years for organisations across the UK. Our latest briefing breaks down what the new legislation means for employers, the practical changes to prepare for, and how organisations can stay compliant while continuing to protect and support their workforce.
2 February 2026	All	TIAA Blog	Martyn's Law Home Office guidance postponed until Summer 2026	Security Matters: Martyn's Law Home Office guidance postponed until Summer 2026 - TIAA	The third blog in the series. This month takes a closer look at the evolving landscape around Martyn's Law, including the Home Office's updated timeline and what this means for organisations working to strengthen their security posture. With guidance now expected in summer 2026, preparedness remains essential. In this blog, we break down why staying proactive matters — and how organisations can use this time to build resilience and embed stronger protective measures.
30 January 2026	All	Client Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing - TIAA	This briefing summarises key insights from a conversation with safeguarding specialist Peter Stride, drawing on his experience chairing Domestic Abuse-Related Death Reviews, Safeguarding Adult Reviews and Children's Reviews. It highlights the cultural, organisational and multi-agency factors that drive safeguarding success — and failure — across health, social care, local government and emergency services.
23 January 2026	All	Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast - TIAA	This podcast features a discussion between TIAA Directors Veran Patel and Fiona Roe, alongside safeguarding specialist Peter Stride, who draws on his extensive experience chairing Domestic Abuse Related Death Reviews, Safeguarding Adult Reviews and Children's Reviews. The conversation explores the cultural, organisational and multi-agency factors that contribute to both success and failure in safeguarding across health, social care, local government and emergency services.
23 January 2026	Housing and Local Government	TIAA Article	Decarbonisation in Housing & Local Authority Sectors	Decarbonisation in Housing & Local Authority Sectors - TIAA	The UK's net-zero agenda places significant demands on the housing and local authority sectors to drastically reduce carbon emissions across existing and new homes. With decarbonisation high on the agenda—and DESNZ funding available through the Warm Homes programmes—TIAA plays a critical role in translating policy and grants into real-world impact: supporting organisations to manage funding effectively for cleaner, healthier, and future-proof housing.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
22 January 2026	All	Data Protection Alert	Police Rollout of Live Facial Recognition	Police Rollout of Live Facial Recognition - TIAA	Thames Valley Police has commenced the deployment of live facial recognition (LFR) technology in Oxford and the wider Thames Valley area, including the operation of specialised LFR vans in public spaces. The force states the rollout is intended to support frontline policing, enabling the rapid identification of wanted suspects and missing persons.
21 January 2026	All	Anti-Crime Alert	Rising Fraud in IT Asset Management and Disposal	Rising Fraud in IT Asset Management and Disposal - TIAA	TIAA Anti-Crime Specialists have been alerted to vulnerabilities in the management and disposal of assets. Employees of organisations are misappropriating IT equipment (laptops, mobile phones and iPads), which are then sold via both online selling platforms and physical shops.
5 January 2026	All	TIAA Blog	Security Matters: Learning From Huntingdon – Protecting People in an Age of Uncertainty	Security Matters: Learning From Huntingdon - Protecting People in an Age of Uncertainty - TIAA	The second in our Security Blog series. This month we explore lessons from the Huntingdon train attack and what it teaches us about protecting people in uncertain times, with key takeaways and advice.

Humberside Fire & Rescue

Assurance Review of Talent Development

May 2026

Final

Executive Summary

OVERALL ASSESSMENT		REASONABLE ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				0	4	0	1

KEY STRATEGIC FINDINGS	
GF	**The Safer Recruitment Policy sets out measures to promote diversity, inclusion and fairness along with a suite of guidelines in relation to employee development.**
C	**Audit testing of employee PDRs identified that objectives were not consistently set using the SMART criteria.**
C	**No formal controls were identified for the recruitment initiative programmes in place across the Service.**
PM	**Key oversight mechanisms include ongoing monitoring of workforce diversity representation and the use of 360-degree feedback to provide comprehensive performance and behavioural insights.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The audit reviewed the management of the Talent Development programme, including how the Service identifies, develop and supports high-potential staff and aspiring leaders.	As a consequence of insufficient succession planning arrangements, key Service posts will not be filled, resulting in the subsequent impact of losing key members of staff.

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	Sample testing identified two cases where role specific training was included within the objectives set in the Performance Development Review (PDR). However, a walkthrough of the Power BI dashboard used by the Organisational and Development Advisor to record appraisal information showed that in one instance, although the training request was made, the employee was not enrolled on the course due to limited availability from the provider and delay in seeking a second provider. In the second instance, no corresponding training had been logged for the requests. This gap indicates that training needs identified during PDR discussions may not be consistently monitored, or progressed, reducing assurance that agreed development requirements are being actioned.	Training needs identified through the PDR process be consistently captured, monitored, and progressed timely including formal checks to reconcile PDR-recorded training needs with training requests logged in the system, exception reporting to highlight where training requests have not been actioned or refused, and tracking and progressing agreed development actions on a regular basis.	2	*RSTO activity is already embedded through L&D arrangements and Firewatch competency tracking. OD restructure strengthens workforce development governance and standardisation.* *Prior to the improvements of the PDR approach where training needs requests will be engineered into the systems OD will progress the development of a formalised RSTO procedure including timescales, approval checkpoints, evidence requirements and reporting.*	*Sept 2026*	*Mike Anthony*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	Initiatives such as the Rookie Red programme, taster days, and the Community Engagement Committee (formerly the Community Interview Panel) support wider outreach into diverse communities. Management confirmed that responsibility for the Rookie Red programme transferred to the Human Resources team in September 2025, with Cohort 1 completed in December 2025 and Cohort 2 scheduled for launch. The Community Engagement Committee, established on 1st August 2024, provides an additional layer of community scrutiny and incorporates authentic community perspectives into recruitment activity. Taster days were last delivered in 2024. There are currently no formal controls to ensure these programmes are consistently integrated into the annual recruitment cycle, nor is there a structured process to monitor delivery, timelines, or effectiveness.	Develop and implement formal controls to ensure all three initiatives i.e. Rookie Red, taster days, and the Community Engagement Committee, are integrated into the annual recruitment process including a documented schedule, standardised procedure, accountability and monitoring arrangements.	2	*Consolidation of existing practices into a single annual recruitment framework, including documented timelines, accountabilities, and monitoring arrangements. This will lead by the positive attraction team operating in the newly created Recruitment Hub. This will be delivered through the implementation of the OD restructure.*	*Sept 2026*	*Mike Anthony*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	A sample of 17 employees from various departments were selected to review their PDRs. All employees had a completed PDR that included the required elements: objectives, personal resilience, technical competence, ethics, development plans, role-specific training and competency, and discussions relating to promotion, transfer, or retirement. Inconsistencies found are included within the 'other findings' section.	Ensure that all line managers are reminded of their responsibility to complete PDRs in full, including providing detailed performance feedback, aligning objectives and development plans to SMART criteria.	2	*The ongoing development of PDR improvements will include a refreshed launch prior to the 2027 PDR window. The current system already includes extensive PDR input to all managers prior to the PDR window opening and the availability of additional guidance resources online, this will continue and be improved on in 2027.*	*PDR improvement meeting with ICT 12th May – New PDR system fully implemented March 2027*	*Mike Anthony*
4	Compliance	Sample testing was undertaken on six specialist skills requiring 360-degree feedback. For five of the six cases, the T2Hub feedback reports contained both the individual's self-assessment and the required peer feedback. In one instance, no contributor feedback had been received by the deadline of August 2025. The manager requested completion of this outstanding 360-degree feedback during the audit fieldwork, after which three responses were received. Management stated that outstanding 360-degree feedback requests are routinely followed up, and it was evidenced that a record of outstanding feedback is maintained. However, no evidence was available to confirm that follow-up actions took place prior to or around the deadline.	Strengthen controls over monitoring and follow up of outstanding 360-degree feedback to ensure timely completion.	2	*The 360 process has now been outsourced to a company called Headlight 360. Headlight will strengthen monitoring of 360's with support from OD and ensure that feedback is delivered in a timely manner. Moving forward the aspiration is to fully embed the 360 process into the internal PDR process so that it compliments existing feedback mechanisms.*	*New 360 process – SLT / CLT – May / June 2026, TLG – Sept / Oct 2026, Supervisory Managers – 2027*	*Mike Anthony*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Performance Monitoring	Current staff data set highlights diverse groups as 'White' and 'BME'. NHS Race & Health Observatory highlights that collective terms like BME/BAME erase important identities and lead to over generalised policy/reporting.	Consideration be made towards accurate data analysis by using specific ethnic groups instead of BME/BAME for referencing in guidelines and KPI reporting.	*This is an area that is currently facilitated through HR and therefore needs allocating to Anne Stott. The introduction of a designated recruitment Hub will include the introduction of KPI's, evaluation and deliverables linked to diversity in positive attraction activities, therefore workforce development recruitment hub will work collaborative with HR moving forward.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	1, 2,3, & 4	-
PM	**Performance Monitoring**	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	1
S	**Sustainability**	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	**Resilience**	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information

The Safer Recruitment Policy was last reviewed in December 2024, with the next review scheduled for December 2027. The Policy sets out measures to promote diversity, inclusion and fairness at both entry and promotion stages. It commits the Service to attracting applicants from all sections of the community and implementing positive attraction strategies to address areas of under representation. Requirements include the use of inclusive language, unbiased job adverts, and broad advertising channels to ensure diverse reach. The Policy embeds equality, diversity and inclusion (EDI) principles throughout the recruitment process and provides for reasonable adjustments for disabled applicants at all stages. In addition, initiatives such as Rookie Red programmes, taster days, and the use of community interview panels help extend outreach and engagement with under-represented groups.

Other Information

The Development Portfolio Policy Delivery Guidance, reviewed April 2025 with next review date as of April 2026, outlines Humberside Fire & Rescue Service's structured approach to developing, assessing and promoting staff into supervisory and middle-management operational roles. Its purpose is to ensure the Service has people with the right capabilities, behaviours and commitment to meet organisational needs now and in the future. The Development Portfolio Process is the structured pathway used to assess readiness for promotion within operational roles. It begins with a career conversation and progresses through evidence submission, panel assessment, and final scoring.

Sample testing of PDRs undertaken in 2025 identified, in one instance, although a PDR had been completed, there was no evidence of meaningful feedback being provided to the employee. There was no documented discussion of their performance, what good performance looks like, or areas for improvement to support their development.

While objectives were set, in six cases, objectives included target completion dates but in 11 instances the associated development plans were not aligned to SMART principles. No deadlines were specified for when training or development activities should be completed. This issue also links to the monitoring of progress against previous years' objectives, as deadlines were similarly not established in prior PDR cycles, preventing tracking of whether objectives were achieved in a timely manner.

The PDR template provides sections for final comments or summaries from both the employee and the line manager. This section was fully completed in six of the 17 cases. Of the remaining eleven, six had comments recorded by the employee but no corresponding manager comments, and in four cases neither the employee nor the manager had entered any comments.

Inconsistent completion of PDR documentation and lack of SMART-aligned development planning increases the risk that employee performance, development needs, and progression opportunities are not effectively managed or monitored. (Recommendation three refers).

The Maximising Potential Conversation (MPC) process was initiated in October 2024, with the first assessments completed in January 2025. Evidence from two sample assessments shows that the process incorporates the job prerequisite specification, enabling a review of the job description for the next potential role and an evaluation of how well the individual currently meets those requirements, including any development areas needed. Management has confirmed that this approach will be incorporated into the current 2026 PDR cycle.

The 360-degree feedback process is a biennial development tool used by the Service to provide leaders with performance feedback from multiple sources, not just their line manager. It supports improvement in leadership, behaviour, and culture across the Service for all staff with line-management responsibilities, from Crew Manager (CM) to Group Manager (GM) and equivalent roles. Results are collated and issued two reports (self-assessment and 360 report) to the individual and their manager with results fed back into the next PDR discussion.

The National Fire Chiefs Council (NFCC) Non-Operational to Operational Development Pathway provides a structured national route for non-operational staff to move safely into operational roles through phased training, supervised placements and competency assessment. The NFCC Fast Track Accelerated Development Pathway identifies high potential firefighters and crew managers and rapidly develops them through a four-module programme covering operational experience, incident command and leadership. Together, these pathways broaden access to operational leadership roles, support succession planning and help build a diverse, skilled talent pipeline. Established in November 2025 and currently in draft form, the associated controls have not yet been implemented. Management highlighted that the proposed pathway requires approval from the Executive Board; however, due to current financial constraints, progression of the pathway may be delayed or may not proceed.

The Risk and Opportunity Register identifies *'Succession Planning Key Roles: As a consequence of insufficient succession planning arrangements, key Service posts will not be filled, resulting in the subsequent impact of losing key members of staff*.' The risk is identified with various controls and mitigations along with a key responsible owner assigned.

Other Information	
	The Service operates a Staff Competence Framework within its Competence Policy, designed to ensure employees receive the appropriate training and education required for their roles. Staff competence is defined through a combination of skills and knowledge, with expectations articulated through two key components: 1. Core Skills Framework (CSF): Specifies the essential knowledge and skills required for defined roles across the organisation. 2. Role Specific Training Outline (RSTO): Details the role-specific knowledge and skills that individuals must develop and demonstrate to achieve competence in their position.
	Minutes from Corporate Leadership Team (CLT), Senior Leadership Team (SLT) and Executive Board from October 2025 provides an overview of the 360-degree feedback process with a recommendation to outsource the provision.
	The current staff data set is analysed and monitored against key performance indicators (KPIs) relating to underrepresented groups. This monitoring supports the Service's understanding of workforce diversity trends and progress against inclusion objectives, with the latest reporting evidenced as of January 2026.
	The Service benefits from having a range of development pathways and consistent data monitoring. This maturity is further evidenced by repeatable programme cycles, embedded support structures such as coaching and mentoring, and dedicated resourcing. Over time, continued improvements in internal progression and strengthened succession pipelines would further enhance the current approach.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
Gurmin Kaur	Senior Auditor	gurmin.kaur@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

5. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	6th November 2025	6th November 2025
Draft Report:	9th March 2026	5th May 2026
Final Report:	6th May 2025	

Humberside Fire & Rescue

Assurance Review of Visibility of Senior Managers

March 2026

Final

Executive Summary

OVERALL ASSESSMENT		REASONABLE ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				0	1	0	1

KEY STRATEGIC FINDINGS	
C	**Overall, staff feedback revealed mixed perceptions regarding senior manager visibility, accessibility, alignment with organisational values, and behavioural standards, with concerns raised about inconsistent engagement, limited awareness of communication mechanisms, and instances of conduct that may undermine trust and organisational culture.**
GF	**A range of in scope policies, including the Consultation and Engagement Policy, Conduct Policy, Complaints Policy, and Disciplinary Procedure are in place, all current and clearly outlining required processes, staff responsibilities, and available support, and collectively align to the Service's strategic objective to enable a positive and inclusive culture.**
PM	**The Fire Authority, SLT, and GAS Committee receive regular performance and HMICFRS reports, including the 2023–2025 findings that highlighted the need for greater senior manager visibility, and the Service has since introduced six monthly SLT visits to fulltime watches, with progress tracked.**
PM	**Humberside Fire Authority Members are updated on progress made against the Areas for Improvement from the HMICFRS inspections and were last updated in July 2025.**
S	**The Service maintains several engagement routes including PDRs, one-to-one sessions, staff surveys, consultations, and SLT visits that collectively strengthen communication, reinforce a supportive culture, and promote sustainable behaviours, wellbeing, accountability, and retention across the organisation.**
R	**With approximately 84 senior managers in post, the Service appears to have sufficient leadership capacity to support organisational resilience, while its continued investment in clear career pathways further strengthens long-term leadership capability and succession planning.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The audit included visits to the head office and stations, including discussions with staff, to assess the visibility and perception of senior managers.	His Majesty's inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) requires fire and rescue services to have senior managers that are visible and demonstrate service values through their behaviours. This includes having a clear communication plan to highlight senior manager activities and associated outcomes, and to gather feedback from staff towards potential solutions.

Assurance - Key Findings and Management Action Plan (MAP)

Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	Interviews were conducted with 20 staff members across various teams to assess perceptions of senior manager visibility and behaviour. Responses showed a mixed picture across all areas. Details of the responses are included within the body of this report.	It be ensured that the Service strengthens senior leadership visibility by enhancing the existing programme of regular visits and staff interactions, improving communication and developing a framework that promotes transparency, strengthens organisational culture, improves trust and ensures that leadership behaviours consistently reflect the Service Values.	2	*Organisational Development and Corporate Assurance will work with District Managers to ensure that middle managers conduct regular visits to watches and accurately record these engagements. This approach will mirror the existing process used for Senior Leadership Team (SLT) visit recording.* *As part of the new structure, the introduction of a Culture Improvement Manager role will lead the development of a comprehensive culture transformation framework. This framework will set out clear, measurable outcomes over 12-, 24-, and 36-month periods. Evidence supporting this includes the two Executive Board papers outlining the restructure, as well as the job description for the Culture Improvement Officer role.*	*30/04/26* *Oct 2026*	*GM Anthony, GM Dixon (EP) & District Commanders* *GM Anthony – HOF*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Id	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Risk Mitigation	The current risk and opportunity register does not highlight the risk associated with the visibility of senior managers and the consistent modelling of service values. Whilst this may not be identified as a significant risk, failure to ensure senior managers are visible and consistently model service values may lead to deterioration in organisational culture, reduced staff engagement and diminished trust in leadership which could in turn result in non-compliance with HMICFRS standards, reputational damage and potential impact on overall service effectiveness.	Consideration be given to including the visibility of senior managers in the risk register as a cultural and leadership related risk providing greater transparency, and effective oversight. This be continually monitored through the existing governance process.	*Visibility of senior leaders will be added to the people directorate risk and opportunity register and monitored through existing governance arrangements.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Partially in place	-	1
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	1	-
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information
There are currently no risks identified by the Service that are associated with the scope of this audit. The most relevant risk, “Response to HMI Standards of Behaviour Report Recommendations,” was closed in September 2025 following satisfactory mitigation measures. Areas for improvement identified by HMICFRS are actively monitored through the Service Improvement Tracker to ensure ongoing compliance and progress. (Operational effectiveness matter 1 refers).
A framework is in place for engagement between senior managers and staff. This includes through monthly SLT visits, Let’s Talk Sessions, daily operational briefings, daily strategic meetings, weekly drill nights and weekly on-call meetings amongst others.

Other Information	
	Staff are able to engage with senior managers formally and both informally through the various mechanisms and support routes in place. A staff engagement portal has been developed internally to take lived experiences of staff members and triangulate feedback in a way that the Service can learn from and build upon.
	A review of the results from the Real World HR Staff Feedback and Survey conducted in June 2023 listed actions for the Service to boost morale and improve engagement with staff. Whilst this did not solely focus on senior managers behaviours, communication and poor behaviours of senior managers was seen as a barrier to engagement, with staff stating they felt unable to challenge or ask questions from senior managers for fear or response, whilst also stating that senior managers do not display the Code of Ethics
	A total of 20 staff members, drawn from various teams including station staff, were interviewed in line with the scope of the audit. Each interview followed a structured set of five questions: 1) How frequently do you interact with senior managers? 2) Are you aware of the mechanisms available to engage with the Senior Leadership Team (SLT)? If so, please name them. 3) Are there any barriers affecting the visibility of senior managers, and what potential solutions could improve visibility? 4) Do you believe the behaviours of senior managers align with the organisation's core values? 5) Have you identified any instances where the behaviour of senior managers has deviated from expected standards? Findings from the interviews were as follows: <u>Interactions with senior managers</u>: Thirteen staff members reported having some level of interaction with senior managers. The frequency varied, with some describing interactions as regular and others indicating they had only interacted once. Seven staff members stated that they either do not interact or very rarely interact with senior managers. <u>Awareness of engagement mechanisms</u>: Twelve staff members confirmed awareness of mechanisms available to engage with the SLT when required. Eight staff members reported limited or no awareness of such mechanisms. <u>Perceived barriers to senior manager visibility</u>: Ten staff members identified barriers affecting visibility, citing workload pressures and lack of available time as key issues. Ten staff members, however, did not perceive barriers, noting that senior managers are typically busy or stating that they see them frequently. <u>Alignment of behaviours with organisational values</u>: Ten staff members believed that senior managers' behaviours reflect the organisation's core values. The remaining ten did not feel this alignment was evident. <u>Instances of behaviour deviating from expected standards</u>: Ten staff members stated they had observed one or more instances where senior manager behaviour had fallen below expected standards. The other ten reported no such instances. Additional qualitative comments indicated concerns regarding the conduct of some senior managers. Several staff members expressed that senior managers do not listen to staff views, display bullying or dismissive behaviours, and create an environment characterised by a perceived lack of trust. Recommendation 1 refers.
	The Service was most recently inspected by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in 2025, following a previous review in 2022. In the latest inspection cycle, HMICFRS awarded the Service Outstanding ratings in the following areas: Understanding fires and other risks; Preventing fires and other risks. In addition to these two Outstanding ratings, the Service achieved several good ratings and one adequate rating across the eleven assessed sub-themes. These results represent a significant improvement compared to the previous routine inspection published in 2022, with all previously identified areas for improvement successfully addressed. The grading for each area provides both the public and the Service with a clear summary of performance and highlights any areas requiring further development. Regarding the recommendations and areas for improvement identified during the latest inspection, the Service has taken proactive steps to ensure completion and implementation. Two recommendations have been fully completed, while the remaining actions are ongoing and subject to regular monitoring.

Other Information
A number of policies are in place relating to the scope of the audit. These include, Consultation and Engagement Policy, Conducts Policy, Complaints Policy, Disciplinary Procedure Policy amongst others. Each Policy reviewed is in date and sets out the processes to be followed and support available to staff including their responsibilities under the different policies. These policies are linked to one of the Strategic Objectives of the Service "Enable a positive and inclusive workplace culture". In addition, the Service has adopted the Ethical Principles and associated behaviours under the Core Code of Ethics by the National Fire Chiefs Council, Local Government Association and Association of Police and Crime Commissioners in June 2021., This helps to play a key role in fostering a positive, inclusive workplace culture.
The Senior management structure within the Service is made up of the Tactical Leadership Group i.e. Station Managers or green book equivalent, Corporate Leadership Team i.e. Group Managers and Heads of Function and Strategic Leadership Team i.e. Area Managers. There are currently 84 members within the senior management structure across the whole service. Each key area of the business is led by a Head of Function who will report into relevant Directors or Group Managers. The Strategic Leadership Team, which is the apex of the senior management structure, is made up of nine principal officers and is responsible for setting the strategic direction of the organisation led by the Chief Fire Officer and Chief Executive.
For the different areas of the Service, each senior manager has an area of responsibility. This is clearly detailed within the current organisational structure of the service's senior management team. The People and Culture Directorate provide support relating to the scope of this audit.
Appropriate pieces of legislation are referenced within the related policies, these include the Equality Act 2010, Communications Act 2023, Freedom of Information Act 2010, amongst others. The Service has developed controls in place to fulfil the obligations under these acts. The Core Code of Ethics and inspections from HMICFRS ensures the Service is compliant with its obligations.
The Fire Authority, Strategic Leadership Team (SLT), and the Governance and Audit Scrutiny (GAS) Committee receive regular performance reports covering various service areas. They also review inspection outcomes from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). During the audit, the latest HMICFRS 2023–2025 Fire and Rescue Service report on Effectiveness, Efficiency, and People was obtained. Several findings were noted, including one relevant to the scope of this audit: "Promoting the Right Values and Culture." This area was graded as adequate, with an improvement identified requiring the Service to ensure that senior managers are visible and consistently demonstrate Service values through their behaviours. This report was shared with the Fire Authority and GAS Committee in February 2025, and evidence of this was confirmed during the audit. To address the identified improvement, a series of actionable measures have been implemented. These include SLT visits to full-time watches on a six-monthly rotation. Progress is monitored through the HMICFRS Service Improvement Tracker, with regular updates presented at monthly directorate meetings and to the SLT during performance meetings.
A number of support routes are in place within the Service that aids communication and engagement with staff. They include through completion of Personal Development Reviews (PDRs), One-to-one sessions, formal and informal meetings, Staff Survey, Consultations and SLT visits. These support routes help with sustainability within the Service as it makes employees feel heard and supported which drives sustainable behaviour, well-being and retention (social sustainability), culture of accountability, innovation and continuous improvement.
There are approximately, 84 members of staff in senior management position within the Service. Whilst each may have differing responsibilities, the resources seem sufficient and promote organisational resilience. The Service continually provides opportunities for career pathways to ensure staff members can get into senior leadership positions.

Explanatory Information

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
Ade Kosoko	Audit Manager	ade.kosoko@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

5. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	31st March 2026	7th April 2025
Draft Report:	30th January 2026	
Revised Draft Report:	24th February 2026	12th March 2026
Final Report:	13th March 2026	

Humberside Fire & Rescue

ICT Review of Management Controls

March 2026

Final

Executive Summary

OVERALL ASSESSMENT		SUBSTANTIAL ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				0	0	0	0

KEY STRATEGIC FINDINGS	
C	**The Internet, Email and Instant Messaging Policy clearly defines acceptable use, user responsibilities, and safeguards against security risks. Its documented monitoring arrangements demonstrate active oversight and enforcement of compliance across the organisation.**
C	**The organisation delivers annual mandatory e-learning, including refreshers and phishing awareness training, supported by evidence of module content and individual completion progress. This demonstrates a structured approach to staff awareness and strong participation in information security training.**
C	**The Information Security Policy includes a management-endorsed commitment to protecting information throughout its lifecycle, supported by defined objectives covering confidentiality, integrity, availability, compliance, and cyber-risk reduction. This demonstrates strong leadership direction and a structured organisation-wide framework.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The review considered the arrangements for: access security; back up retention periods; email/ internet policy and enforcement; licence monitoring, upgrade controls and protocols for communicating with third parties. The scope of the review did not include consideration of the training needs; or the appropriateness of file sharing.	The Digital Services Risk Register outlines key operational and digital risks with assigned owners and mitigation actions. It includes a defined review cycle, with the next review scheduled for March 2026, demonstrating structured oversight and clear visibility of ongoing and emerging risks.

ICT - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
No recommendations were made							

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified. ***Managers Comments:*** *The report accurately reflects our current position and assurance levels on the areas covered. – Richard Jacques – Date: 27/03/26*				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In Place	-	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In Place	-	-
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In Place	-	-
PM	**Performance Monitoring**	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In Place	-	-
S	**Sustainability**	The impact on the organisation's sustainability agenda has been considered.	Out of Scope	-	-
R	**Resilience**	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In Place	-	-

Other Information	
	The Password Policy sets out a clear policy statement, defined password requirements and guidance on acceptable, unacceptable and protected password practices. It mandates annual network password changes, applies software-specific change cycles based on account sensitivity and requires new starters to update default passwords on first use.
	The Data Centre CCTV Code of Practice sets out monitoring procedures, retention periods and includes screenshots showing active CCTV footage. This demonstrates that CCTV coverage and retention arrangements are formally established and operational.

Other Information	
	The organisation conducts annual penetration testing and holds valid Cyber Essentials certification, demonstrating independent assurance over its security controls. The Grant Thornton testing proposal, provided to outline the scope and areas assessed, confirms that penetration testing activities are performed regularly and findings are subject to review.
	Monthly CrowdStrike SIEM and firewall review documentation, including DNS telemetry, email filtering, observability dashboards, and threat landscape summaries, confirms that inappropriate or high-risk web content is actively blocked and that filtering activity is regularly monitored and reviewed.
	The product and licence inventory provides a clear overview of all software assets, including product titles, total licences, expired licences and current allocations. This gives strong visibility of software usage across the organisation. It supports effective monitoring of licence utilisation and compliance with licensing agreements. The inventory also enables better planning for renewals and future software procurement.
	The Internet, Email and Instant Messaging Policy sets clear expectations for appropriate use of organisational communication systems, outlining acceptable and unacceptable use, user responsibilities, and protections against security risks. It also details monitoring arrangements, demonstrating that compliance is actively overseen.
	Multi Factor Authentication (MFA) is enforced across all staff accounts, providing an additional layer of security for accessing systems. Documentation supplied shows the MFA configuration set to “Enforce & Allow MFA Sign-in Everywhere,” confirming that MFA is mandated. Additional evidence of member groups demonstrates that MFA requirements are consistently applied across all user accounts. This indicates that strong authentication controls are in place and actively implemented across the environment.
	The organisation has documented communication protocols supported by operational processes. Incidents and service requests are raised through the ticketing system, providing a structured method for logging, escalating, and tracking issues. A Digital Solutions Outage Log records system outages and related communications, demonstrating that the established processes are actively followed. In addition, the Major Incident Outage Management procedure outlines defined steps, roles, and escalation routes for handling significant incidents. Collectively, this evidence confirms the existence of communication protocols and adherence to them in practice.
	The organisation delivers annual mandatory e-learning, including refresher modules, and provides regular phishing awareness training. Evidence showing the training modules and individual completion progress. A monthly reminder is emailed to all staff informing them of any outstanding modules that require completion. If they do not pass, additional training and coaching is provided to re-sit the modules, this demonstrates both the content of the programme and active staff participation.
	The ICT team conducts weekly structured meetings to monitor resourcing, project activity, service desk performance, and staff issues. Project delivery operates on quarterly phases aligned to the financial year, with Senior Leadership Team (SLT) dashboards providing real-time oversight of progress against tagged deliverables. MS Planner boards are used across Digital Services departments for consistent project visibility. SLT also reviews live Roadmap and Performance dashboards and meet monthly to adjust priorities as needed.
	The organisation uses onboarding and offboarding forms to record the allocation and return of IT equipment, providing a clear audit trail of authorised transfers. The Asset Register tracks active and inactive devices, while the Information Security Policy sets out the requirements for equipment lifecycle management and disposal.
	The Information Security Policy defines requirements for equipment end-of-life and disposal, including how storage media and mobile devices should be treated. The Asset Register records asset types and status, providing visibility of equipment and enabling appropriate identification for decommissioning.

Other Information
The organisation operates a structured monthly patch deployment process aligned to Patch Tuesday, using three update rings (Pilot, Production, and Critical). Pilot devices receive patches immediately, followed by automated production deployments 7–10 days later to confirm stability. Critical servers are patched from the 23rd of the month, with automated tickets raised to ensure timely completion.
The Digital Services – IT Change Control document sets out a clear process for managing changes, including documenting the change, assessing impact and obtaining approval. This demonstrates that changes are appropriately recorded, reviewed and authorised before implementation.
The Digital Services Risk Register outlines key operational and digital risks with assigned owners and mitigation actions. It includes a defined review cycle, with the next review scheduled for March 2026, evidencing structured oversight and clear visibility of ongoing and emerging risks.
The Budget List provides detailed IT expenditure, including infrastructure maintenance, systems, software and supplier costs, demonstrating structured financial planning. The Digital Services Tactical Plan further aligns this spending with planned maintenance and lifecycle requirements, supporting strategic IT needs.
New starter access requests must be raised through the ticketing system by the Human Resources (HR) team, and the Staff Onboarding Form captures essential role-based information to ensure access is aligned to verified HR details. This reflects an effective control design for granting appropriate user access.
Roles and responsibilities are clearly defined across policies, and evidence confirms an operational incident management framework. Incidents are logged and managed through the Freshworks ITSM system, with a documented Major Incident Outage procedure providing a clear escalation path. Together, these demonstrate a structured and effective incident response process.
The Information Security Policy contains a management-endorsed statement committing to safeguarding information across its lifecycle. It references confidentiality, integrity and availability, and sets out key objectives including system integrity, data accuracy, legal compliance, cyber-risk reduction and system recovery. This demonstrates strong leadership direction and a structured framework for managing information security.
The organisation has formally defined information security objectives within the Information Security Policy, Cyber Security Policy and related documents, providing clear expectations aligned with wider organisational strategies and industry standards. These collectively establish a consistent framework for managing information security across the service.
Regular antivirus and endpoint security monitoring is in place, supported by monthly CrowdStrike firewall reviews, monthly monitoring and exposure management checks, and weekly threat intelligence updates. This demonstrates that updates and monitoring activities are performed consistently.
Public access is effectively restricted through controlled staff badge entry, RFID-based printing, and a formal visitor sign-in process using a reception tablet that issues temporary badges. Visitors use segregated guest Wi-Fi to prevent access to the corporate domain.
The Systems Backup Policy defines the backup scope, responsibilities, frequency, retention periods, locations, monitoring and disaster recovery arrangements, demonstrating that backup activities are formally governed and supported by clear standards.

Other Information	
	Veeam backup logs and restore activity confirms that system logs are actively monitored as part of routine backup operations. Additionally, patching evidence demonstrates that systems follow a regular update cycle, which includes automated maintenance and clean-up tasks. Collectively, this provides assurance that log reviews and system clean-up activities are performed on an ongoing and structured basis.
	The Third Party Access Policy defines the standards and procedures for approving, monitoring and revoking external access, providing assurance that supplier and contractor access is managed securely and in a controlled manner.
	Automated leaver notifications from HR are sent directly to IT, who disable accounts, remove group access and delete them after a 30-day retention period. The Offboarding Form records key details such as end date, role status and asset recovery, supporting a controlled process that ensures timely revocation of access on staff departure.
	Access change requests are managed through the ticketing system and must originate from HR or be approved by the relevant manager. The Staff Change Form records key details and required approvals, ensuring access amendments are controlled and aligned with verified role changes.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
Divyesh Makwana	ICT Auditor	Divyesh.makwana@tiaa.co.uk
Angela Antunovich	Senior ICT Audit Manager	Angela.antunovich@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

5. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	4th February 2026	4th February 2026
Draft Report:	18th March 2026	27th March 2026
Final Report:	27th March 2026	

Humberside Fire & Rescue

Assurance Review of Key Financial Controls

May 2026

Final

Executive Summary

OVERALL ASSESSMENT		ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
	SUBSTANTIAL ASSURANCE		0	0	0	0

KEY STRATEGIC FINDINGS	
C	**Testing across areas in scope confirmed that core financial controls are operating effectively.**
RM	**Financial Sustainability remains a critical risk following a materialised reduction in Central Government funding.**
C	**The Authority's Treasury Management Strategy is underpinned by multiple statutory requirements and guidance frameworks.**
GF	**The Authority's financial governance framework is robust, current and embedded throughout operations.**
PM	**Treasury management is clearly directed, and reporting arrangements are operating as expected.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The review assessed the adequacy and effectiveness of the internal controls in place for managing the following key financial systems: • Creditor Payments. • Payroll. • Treasury Management. • Debtors.	Risk Reference 2023/24-FCA: Financial Constraints

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
No Recommendations were identified.							

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational – Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In Place	-	-
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-
PM	**Performance Monitoring**	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	**Sustainability**	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	**Resilience**	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information

The Authority maintains a Constitution, version 25, dated February 2026. The Constitution documents and guides the Authority's governance arrangements, providing a robust framework to be followed during decision making. The Constitution was confirmed to be readily available on the Humberside Fire and Rescue website.

The Constitution clearly defines the roles and responsibilities of key stakeholders within the Authority's governance, oversight and operational delivery arrangements. These include the responsibilities of its Members and key committees: Governance, Audit and Scrutiny; Appointments and Remuneration; Appeals Committee; and the Pension Board, as well as those of Statutory Officers and operational staff.

Operational leadership is delivered by the Chief Fire Officer & Chief Executive, who manages service delivery, resources, workforce matters and emergency response under delegated authority, supported by the Deputy and Assistant Chief Fire Officers. The Monitoring Officer ensures legality and ethical governance, while the Section 151 Officer safeguards financial integrity and compliance. All officers and staff are required to follow professional codes, act with integrity, declare interests and manage public resources responsibly, maintaining high standards across the Service.

Other Information

Part four, Section D of the Constitution documents the Financial Procedure Rules, comprising controls for managing creditors, debtors, payroll and treasury functions. The S.151 Officer oversees financial administration, including payment procedures, income collection, payroll accuracy, cash flow, borrowing and lending, all in line with statutory requirements and the CIPFA Treasury Management Code.

Creditors must be processed only on properly checked and certified invoices, while debtors are managed through robust income recording, banking and authorised debt write-offs which are limited to the specified threshold unless approved by the full Authority.

Payroll provisions remain the responsibility of the S.151 Officer, with the Chief Fire Officer responsible for notifying all staffing changes and ensuring accurate records and statutory deductions.

Treasury management involves maintaining prudent borrowing and investment practices, adopting an annual Treasury Policy Statement and reporting regularly to the Governance, Audit and Scrutiny Committee to ensure strong oversight of financial risk and cash management.

Identified on the Risk Register is "2023/24-FCA: Financial Constraints". This is owned by the Executive Director of Finance, has an inherent risk score of 16, comprising a likelihood score of 4 and an impact score of 4, resulting in a critical risk rating. Mitigating controls in place include the implementation and regular updating of the Medium-Term Resource Strategy, as well as scenario planning to manage potential reductions in funding. However, despite these mitigating controls, the risk retains a residual risk score of 16.

It was explained that the Executive Leadership Team decided to retain the score of 16 due to an anticipated, now confirmed, reduction in funding from Central Government. This assessment was confirmed to be aligned with the Authority's Risk Matrix criteria for impact and likelihood assessments.

Regular reviews of the risk were confirmed to have been undertaken and documented, with the most recent review completed in February 2026.

The Authority's payroll arrangements operate through a Service Level Agreement with East Riding of Yorkshire Council, who act as the Authority's external payroll bureau. It is the responsibility of the Fire Authority to provide the Council with timely and accurate payroll information relating to staffing changes or amendments, while the bureau is responsible for full payroll processing, including calculations, expenses, pension payments, payroll reporting and year-end outputs.

Discussions with the Head of Finance confirmed that payroll information is currently provided to the bureau via password protected email to comply with the requirements of the Data Protection Act 2018. However, the Authority aims to transition to a secure OneDrive arrangement to further enhance data security.

A sample of 10 new starters within the Authority, whose employment commenced within the last 12 months, was selected for testing. All samples were evidenced to be accompanied by a fully completed PER 13 new starter form, which was processed in the correct payroll period. All new starters received a payslip within the correct payroll period and were confirmed to have not been included in the payroll period prior to their start date.

A sample of ten leavers from the previous twelve months was selected for testing to confirm that departures were processed accurately and in a timely manner. For nine of the ten samples, a fully completed PER10 leaver form was in place to support the departure, with the remaining case relating to a redundancy agreement processed outside of the standard payroll cycle, for which confirmation was evidenced by the Head of Finance (Pensions). Holiday pay calculations were present where applicable, and all leavers were processed in the correct months. Five of the leavers received a payslip in the payroll cycle following their departure; however, this was explained as being due to incident activity being paid a month in arrears for on-call staff, as well as one instance of back-dated pay relating to a pay award.

A sample of five recently actioned employee detail amendments was tested to ensure the requests were supported by appropriately completed documentation. All items in the sample were confirmed to be supported by a fully completed Notification of Change of Personal Details Form (PER 05), along with an audit trail showing issuance by the employee and subsequent handover to the external payroll bureau.

Other Information
The external payroll bureau issues invoices for the provision of payroll services on a quarterly basis in arrears. The three most recent invoices for the 2025/26 financial year were selected for testing to confirm that the charges were consistent with the SLA and that the invoices had been appropriately paid. For all items in the sample, the charges applied by the external payroll bureau were consistent with the rates specified within the SLA. In addition, all invoices were confirmed as having been included in the correct payment runs.
Payroll authorisation testing for the months September 2025 through January 2026 showed consistent application of the operating process. Following internal review of the composition of the Authority's payroll report, as issued by the external payroll bureau, approval for sign-off was confirmed to have been issued to the bureau in a timely manner.
A review was undertaken of ten sales invoices raised during the last six months to assess whether invoices were properly evidenced, accurately recorded, and fully processed through the debtor's system in line with the BACS Income Procedure. All invoices in the sample were supported by appropriate documentation, with each invoice reconciling to its corresponding receipt entry. For eight of the ten transactions, journal postings had been correctly made within Aptos by a Grade 10 officer, ensuring that income was accurately reflected within the financial ledger. The payments for the two remaining items were outstanding at the time of testing and therefore receipt entries and journal postings could not be evidenced, while all other invoices demonstrated full processing through to ledger posting.
During the audit, an Aged Debtor report as of 2nd February 2026 was provided. A sample of five aged debtors, covering ranges of 15–30, 31–60, and 91+ days, was selected for testing to ensure that the requirements of the Debt Recovery Procedure are consistently adhered to. For all items in the sample, evidence showed that a monthly statement had been produced and issued to the debtor, in addition to the required first and final payment reminder letters where applicable. No issues were identified regarding compliance with the established Debt Recovery Procedure. Additionally, it was confirmed by the Head of Finance that the Authority has not undertaken any debtor write-off activity during the 2025/26 financial year. Therefore, testing was unable to be carried out.
Testing of the purchasing process confirmed that controls are operating effectively across all stages of the procure-to-pay cycle. A sample of ten transactions from the 2025/26 financial year demonstrated that requisitions and purchase orders were consistently raised and approved in line with the Scheme of Delegation, goods and services were accurately receipted by appropriate staff, and invoices reconciled fully with purchase orders and receipts. Additionally, all payments were processed through authorised payment runs, in line with the scheme of delegation and with clear evidence of segregation of duties.
Provided during the audit was a payment run schedule for the 2025/26 financial year, which documents the dates on which regular payment runs are to be conducted, as well as the Finance Officer responsible for each respective payment run. A sample of six creditor payment runs undertaken within the last six months was selected for testing to confirm that the payment runs were processed and authorised with appropriate segregation of duties and in line with the scheme of delegation. All samples were evidenced as being supported by a fully completed payment authorisation form, which reconciled with the amounts stated in the payment report following preparation by the Finance Officer. Additionally, all samples were confirmed to have been appropriately authorised by the correct member of staff, in accordance with the delegated authorities outlined in the scheme of delegation. No variations were noted.
Testing of new supplier setups and supplier amendments was carried out on a sample of six newly created suppliers and four amended supplier records during the 2025/26 financial year. For all new suppliers, a fully completed new supplier form was present, signed by the supplier and independently checked and authorised by a member of staff. Amendments to existing supplier records were supported by additional checks conducted by the Corporate Finance and Procurement Team, including communication logs between the Team and the supplier for direct verification.

Other Information	
	Evidenced during the audit was the Humberside Fire Authority Treasury Management Strategy 2025/26. The Strategy demonstrates full compliance with the CIPFA Treasury Management Code, the Prudential Code, the Ministry of Housing, Communities and Local Government Investment Guidance, and the Local Government Act 2003 requirements, supported by a clear scheme of delegation and explicit S.151 responsibilities. The Strategy includes all required prudential indicators (Capital Financing Requirements, authorised limit, operational boundary, ratio of financing costs, investment limits), defines a compliant Minimum Revenue Provision policy, sets out a robust borrowing and investment strategy, and establishes structured reporting requirements through the Governance, Audit & Scrutiny Committee. The Treasury Management Strategy was subsequently approved by the Authority in March 2025.
	The Treasury Management Strategy 2025/26 highlights the Authority's continued use of fixed-rate borrowing instruments, particularly where a rise in interest rates is anticipated, noting that fixed-rate funding may be drawn while rates remain favourable. It also emphasises the importance of diversification within the investment portfolio, achieved through strict creditworthiness criteria, the use of a wide range of approved counterparties, and limits on exposure to individual institutions, sectors, and countries to avoid concentration risk, in line with the CIPFA Treasury Management Code.
	As mandated by the Treasury Management Strategy and in line with recommended practice by CIPFA, the Section 151 Officer is required to prepare and present both a mid-year treasury management report and an annual outturn treasury management report to be presented to members of the Authority. The two most recent reports in this context, dated November 2025 and July 2025 respectively, were evidenced and confirmed to have been presented to the Members of the Authority. No concerns were raised regarding the reporting arrangements of treasury management.
	The Authority maintains an investment and borrowing spreadsheet to track and monitor treasury activity. The record shows an extensive transaction history, including counterparties, principals, rates, brokerage, and settlement periods, enabling robust reconciliation and verification of treasury activity. Transactions are documented, traceable, and consistent with the Authority's Treasury Management Strategy requirements for short--term placements, security, liquidity, and controlled exposure.
	No concerns were raised regarding the Authority's staffing capacity to fulfil its duties in relation to the key financial controls reviewed during this audit.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

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Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
Ashley Rowe	Auditor	ashley.rowe@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
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Assurance Assessment

5. The definitions of the assurance assessments are:

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No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	31st March 2025	7th April 2025
Draft Report:	23rd March 2026	
Revised Draft Report:	6th May 2026	18th May 2026
Final Report:	18th May 2026	

Humberside Fire and Rescue

Follow Up Review – Year-End

May 2026

Final

Executive Summary

Introduction

1. This follow up review by TIAA established the management action that has been taken in respect of the recommendations arising from the internal audit reviews listed below at Humberside Fire and Rescue. The review was carried out in April 2026

Review	Year	Date Presented to Governance, Audit and Scrutiny Committee
Mid-Year Follow Up	2025/26	February 2026
Multi-Agency Training	2025/26	November 2025
Organisational Learning Governance	2025/26	November 2025
Confidence in Using Staff Feedback Mechanisms	2025/26	February 2026
Workforce Planning	2025/26	November 2025

Key Findings & Action Points

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	18
Outstanding	5
Considered but not Implemented	-
Not Implemented	-

3. There are five recommendations outstanding. One of these relates to the 2022/23 review of Firewatch. The expected completion date was originally April 2023, and this has now been extended to May 2026.

Scope and Limitations of the Review

4. The review considered the progress made in implementing the recommendations made in the previous internal audit reports and established the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.

5. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

6. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

Disclaimer

7. The matters raised in this report are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Release of Report

8. The table below sets out the history of this report.

Date draft report issued:	7th May 2026
Date management responses rec'd:	18th May 2026
Date final report issued:	18th May 2026

Follow Up

9. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

10. **Firewatch**

Audit title	**Firewatch**	**Audit year**	2022/23	**Priority**	3
Recommendation	A plan be developed to move away from using substantial HR resources for duplicate data entry and parallel monitoring of the HFRS establishment, and towards robust procedures for ensuring the integrity of Firewatch as the primary data source.				
Initial management response	HR are in the process of creating a central online system together with Finance that will negate the need to have the tracker in future.				
Responsible Officer/s	ICT/Finance/HR	**Original implementation date**	30/04/2023	**Revised implementation date(s)**	30/04/2024 31/07/2025 01/01/2026
Latest Update	August 2023 Tracker will remain live until data cleanse completed, user groups reviewed and relevant staff trained on version 7.8. March 2024 This remains ongoing. August 2024 In-line with the recommendation relating to data quality, new processes, and changes to ways of working will result in FireWatch being the only source of HR data. Currently the existing spreadsheets are still being used. March 2025 As the dual running trial starts in January 2025, this will push forward the need to ensure that any personnel changes are put into FireWatch in the same time frame as they are put into FSR. Once this is underway then the confidence of the data in Firewatch will result in the ceasing of need to maintain externally held establishment information. Dual running trial (linked to payroll) to commence February to April 2025. **March 2026** **The planned go live launch of Vision 5 has been deferred until mid-April. During this period, testing will continue across three priority areas; Pay, Availability, and On-Call Contract Compliance. This will address the system issues identified during the testing phase.** **In parallel, the implementation of a monitoring system to support the oversight of secondary employment and outside commitments, with particular focus on dual contractors, is underway. The associated expenditure was approved by SLT on 12th March 2026.** **FireWatch is now in use by all staff for the management of absence, annual leave, and related matters. Crewing figures are cross-referenced daily against Fire Service Rota. Where discrepancies are identified, these are typically attributable to end users not updating both systems concurrently.** **Training continues across the organisation to ensure that user knowledge is fully embedded. Training for Control staff was scheduled to commence on 17th March. Training for Grey and Green Book employees concluded on 31st December 2025.** **Following the completion of formal training, daily drop-in sessions were introduced to provide immediate support to any member of staff requiring assistance with system use. This approach has supported a gradual increase in user confidence and has helped to mitigate the risk of incorrect data entry through ongoing, accessible support**				
New implementation date	01/05/26	**Status**	**Outstanding**	Implementation is in progress, but the original target date has not been met.	

11. **Firefighter Development Pathway**

Audit title	**Firefighter Development Pathway**	**Audit year**	2024/25	**Priority**	**1**
Recommendation	It be ensured the adopted process for Fire Fighter Development be consistently and accurately followed by all relevant parties. As part of the quality assurance process, samples be selected according to an adopted frequency to ensure all aspects of the process have been correctly followed. This will ensure errors are immediately corrected before further progression.				
Initial management response	a) A full review of the process and tracker is currently underway, which includes review dates, workbook deadlines, portfolio progress and completion and assessment results - **COMPLETE** b) Once review is complete the Quality Assurance process will recommence and will be the responsibility of the Pathway SM and managed through monthly progress/performance meetings with the pathway team - **COMPLETE** C) Progress and management of pathway affected by long term sickness, loss of experienced pathway staff and changes in the team. Additional personnel required due to number of learners and developmental work still to complete.				
Responsible Officer/s	Sam Teather OD SM	**Original implementation date**	08/09/2024	**Revised implementation date(s)**	31/03/2025
Latest Update	March 2025 All pathway folders have been reviewed and a gap analysis conducted. Feedback and learning gathered has been built into progress reviews moving forward. Initial review complete, quality Assurance process re-established and is the responsibility of the OD Station Manager. Monthly pathway team meeting now in place to discuss progress and identify any barriers – In place. September 2025 The implementation of this recommendation has been restricted by the staffing capacity available within the Fire Service. Additional pathway team members are required to manage existing and future workloads. **March 2026** **Some QA is taking place, with a consistent QA framework needed when additional capacity allows**.				
New implementation date	30/06/2026	**Status**	**Outstanding**	Implementation is in progress, but the original target date has not been met.	

Audit title	**Firefighter Development Pathway**	**Audit year**	2024/25	**Priority**	**2**
Recommendation	Line Managers and Fire Fighters be reminded of the need to accurately complete and sign -off review forms to ensure that this is completed to the required standard.				
Initial management response	a) Communication to all, via 1:1 and team sessions with WM's, Teams and comprehensive ongoing communications plan outlining the process. b) Dedicated pathway email set up and Q&A to be developed. c) Pathway information pack to be developed to support guidance document. d) Training for new pathway team and outline of expectations to WM teams (full time and on-call). e) Awareness raising at District performance meetings and Watch Management meetings.				
Responsible Officer/s	Sam Teather OD SM	**Original implementation date**	31/12/2024	**Revised implementation date(s)**	31/03/2025
Latest Update	March 2025 a) Pathway induction and expectations included in fulltime and On-Call induction days/weeks as part of initial training. Support and guidance provided to all watch/station management teams who have or are due to receive a trainee FF. Clear and transparent process in relation to milestone assessments, with assessment criteria and marking schemes made available to learners and management teams in good time to assist in preparation. b) Dedicated pathway email established and in use by team and learners. Monitored daily by the pathway team. FAQ section to be established on the dedicated Pathway SharePoint page. c) Outstanding - Presentation developed and timeline documents formulated and structured guidance document to be developed. d) Training and standardisation meetings have been completed. Inductions provided to all learners as part of their initial training onboarding and induction/input provided to all On-Call/Full-Time management team who have or are due to receive a trainee. Additional guidance has been given by way of enhanced visits to several stations and presenting to Management teams about the pathway, SIREN content planned for awareness. Request made to attend district performance meetings to discuss progress/barriers/learning and any performance issues. September 2025 The implementation of this recommendation has been restricted by the staffing capacity available within the Fire Service. Additional pathway team members are required to manage existing and future workloads. **March 2026** Pathway induction and expectations included in fulltime and On-Call induction days/weeks as part of initial training. Support and guidance provided to all watch/station management teams who have or are due to receive a trainee FF. Clear and transparent process in relation to milestone assessments, with assessment criteria and marking schemes made available to learners and management teams in good time to assist in preparation **– Further embedded and Ongoing** Dedicated pathway email established and in use by team and learners. Monitored daily by the pathway team. FAQ section to be established on the dedicated Pathway SharePoint page **– Email done and area included on On Call hub.** Presentation developed and timeline documents formulated and structured guidance document to be developed - **Outstanding** Training and standardisation meetings have been completed. Inductions provided to all learners as part of their initial training onboarding and induction/input provided to all On-Call/Full-Time management team who have or are due to receive a trainee – **Done.** Additional guidance has been given by way of enhanced visits to several stations and presenting to Management teams about the pathway, SIREN content planned for awareness. Request made to attend district performance meetings to discuss progress/barriers/learning and any performance issues **– Complete and embedded.**				
New implementation date	30/06/2026	**Status**	**Outstanding**	Implementation is in progress, but the original target date has not been met.	

12. **Contingency Fire Crew**

Audit title	**Contingency Fire Crew**	**Audit year**	2024/25	**Priority**	**2**
Recommendation	It be ensured that all Contingency Fire Crew members undertake mandatory and specified role relevant training as specified within the Training Plan and other training guides. This be duly monitored for non-compliance. It be further ensured that the competency report generated, accounts for all Contingency Fire Crew staff. This ensures appropriate oversight of all competency levels by the relevant authority.				
Initial management response	We have refreshed the Policy Delivery Guidance and improved the CFC governance structure. The Station Manager responsible for CFC will ensure that mandatory and role specific training will take place by all CFC staff.				
Responsible Officer/s	Station Manager CFC	**Original implementation date**	31/03/2025	**Revised implementation date(s)**	31/12/2025
Latest Update	<u>September 2025</u> The implementation of this recommendation was unable to be established during the audit, due to a new member of staff undertaking the role of Station Manager. <u>March 2026</u> The scope of the Contingency Fire Crew has been refocused to provide resilience specifically in support of industrial action, replacing its previous role in covering general spare activity. This change provides greater clarity of purpose and alignment with organisational risk priorities. To support this revised remit, accountability for the function has been realigned within the Service Improvement Directorate, under the strategic oversight of the Group Manager for Health and Safety, with operational leadership provided through Organisational Learning. A programme of work is underway to strengthen assurance and delivery, including the review and refresh of associated policy and guidance, enhancements to governance arrangements, and the updating of the Training Needs Analysis to ensure capability remains proportionate and fit for purpose. Progress and compliance will be monitored, scrutinised and reported through established Service Improvement Directorate governance arrangements.				
New implementation date	01/06/2026	**Status**	**Outstanding**	Implementation is in progress, but the original target date has not been met.	

Audit title	**Contingency Fire Crew**	**Audit year**	2024/25	**Priority**	**2**
Recommendation	It be ensured that all Contingency Fire Crew staff undertake fitness tests in line with the Service's Fitness Standards as prescribed within the Fitness and Wellbeing Policy.				
Initial management response	The Policy Delivery Guidance has been refreshed to cover CFC fitness testing. The requirement now reflects that of the wider service. All CFC staff have undertaken fitness testing and now fall within the Fitness and Wellbeing Policy.				
Responsible Officer/s	Station Manager CFC	**Original implementation date**	31/03/2025	**Revised implementation date(s)**	31/12/2025
Latest Update	<u>September 2025</u> The implementation of this recommendation was unable to be established during the audit, due to a new member of staff undertaking the role of Station Manager. <u>March 2026</u> The Occupational Health and Wellbeing Fitness and Wellbeing Policy has been updated to confirm the requirement for fitness testing for Contingency Fire Crew (CFC) staff, aligning standards with those applied across the wider Service. This change supports consistency, assurance and operational resilience. In line with the revised governance and accountability arrangements, oversight of this requirement now sits within the Service Improvement Directorate under the Group Manager for Health and Safety, with delivery supported through Organisational Learning. A programme of support is in place to assist existing CFC staff in achieving the required fitness levels. In parallel, work is being undertaken to review and manage the legal and employment implications for staff who were originally appointed under differing contractual fitness requirements. This will ensure that implementation is fair, proportionate and legally compliant. Progress and compliance will be monitored and reported through established Service Improvement Directorate governance arrangements.				
New implementation date	01/06/2026	**Status**	**Outstanding**	Implementation is in progress, but the original target date has not been met.	

13. The following recommendations have been implemented.

Audit Title	Recommendation	Priority	Responsible Officer	Due Date
Workforce Planning	The Retirement Profile be accurately and regularly updated ahead of workforce planning meetings to ensure accurate provisions are made in the workforce plan.	2	*Chair of Workforce Planning Board*	*31/08/2025*
Workforce Planning	It be ensured that job roles for employees recruited into positions within the Service are approved by the relevant authority prior to this going out to advert or being filled. It be further ensured that records of role approvals are retained to preserve the audit trail	2	*Chair of Workforce Planning Board and Head of Finance*	*31/08/2025*
Workforce Planning	Data relating to leavers within the Service be accurately captured and quality checked prior to this being shared with the Executive Board as critical decisions to inform workforce planning are made from this.	2	*Head of HR*	*30/09/2025*
Workforce Planning	The published workforce plan be regularly reviewed to ensure that it accurately captures current vacancies and retirement profiles within the Service.	3	*Chair of the Workforce Planning Board.*	*31/08/2025*
Multi Agency Training	Documents supporting the approval of the Exercise Training Matrix and its quarterly review be appropriately maintained to preserve the audit trail.	2	*GM Mike Anthony / SM Kirsty Spouse*	*18/08/2025*
Multi Agency Training	All operational staff required to complete e-learning multi- agency training be reminded to complete these as soon as practicable. This be fully monitored by the training function. The PDRPRO system be reviewed to ensure that this accurately records the "true competency status" of operational staff.	2	*Josh Turner role allocated to Lindsey Bentley*	*To begin in July 2025*
Multi Agency Training	It be ensured that the Exercise Training Matrix is regularly updated to reflect actual exercises completed, including where changes are made to the Matrix, where exercises scheduled are no longer being delivered. Where exercises have been completed as per the schedule, it be ensured that the relevant debriefs are retrieved and uploaded to the relevant system.	2	*GM Training*	*31/10/2025*
Multi Agency Training	The AMS system be reviewed to ensure the functionalities meets the needs of the Service in relation to monitoring and reporting on learning outcomes.	3	*GM Mark Fuller*	*31/12/2025*
Multi Agency Training	Actions relating to the Manchester Bombing Arena re: multi agency training detailed within the Service Improvement Plan be reviewed to ascertain the extent of the Service's involvement in fully implementing the recommendations/actions. New updates be provided against each action where this remains outstanding.	3	*GM Mike Anthony*	*07/07/2025*
Staff Forums and EDI Steering Group	Clarity be provided for the Equality Ambassadors as to their role and membership within the EDI Steering Group.	3	HoF Corp Assurance	31/08/2024

Audit Title	Recommendation	Priority	Responsible Officer	Due Date
Organisational Learning Governance	It be ensured that meetings are held in line with the requirements of the Terms of Reference (TOR) and for each meeting to be quorate based on the minimum quoracy requirements detailed within the TOR.	2	*Ian Marritt*	31/12/2025
Organisational Learning Governance	The Assurance Monitoring System be regularly reviewed to identify outstanding actions with the aim of ensuring that these outstanding actions are progressing.	2	*Mark Fuller*	31/12/2025
Organisational Learning Governance	The Risk Register be strengthened to include a risk to Organisational Learning.	3	*Mark Fuller*	31/12/2025
Confidence in Using Staff Feedback Mechanisms	Data be consistently and effectively collated and analysed to support the effectiveness of the feedback mechanisms used by staff.	2	*Mike Anthony*	31/07/2026
Confidence in Using Staff Feedback Mechanisms	It be ensured that the Service take proactive steps to ensure that all staff feel confident and supported in using the feedback mechanisms currently in place. This includes fostering a culture of psychological safety, clearly communicating the purpose and process of feedback, and ensuring that feedback channels are accessible, anonymous where appropriate, and visibly acted upon. By doing so, the organisation can strengthen trust, encourage open dialogue, and enhance continuous improvement across all levels.	2	*Mike Anthony*	01/05/2026
Confidence in Using Staff Feedback Mechanisms	Feedback from watches be provided to SLT/CLT following visits. This helps with accountability and a well-rounded perspective on the effectiveness of the conversations held. The Action Log for SLT/CLT visits be reviewed to ensure all appropriate fields are completed.	3	*Mike Anthony*	01/03/2026
Contingency Fire Crew	A process be developed by which costs relating to CFC arrangements are effectively monitored and reported. Regular discussions with Finance be held against spend within this area to ensure variances are investigated and to allow for accurate forecasting.	2	Station Manager CFC	31/03/2025
Training Records	All employees be reminded of the need to complete their mandatory training as detailed within their RSTO according to the adopted frequency. All RSTO's be reviewed to ensure accuracy of the role specific training	2	Micheila Collins – Training Administrator, Josh Turner Lindsey Bentley, under the guidance of Michelle Steel	31/07/2024

Humberside Fire & Rescue Service

Assurance Review of Project Management

June 2026

Final

Executive Summary

OVERALL ASSESSMENT		ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
	REASONABLE ASSURANCE		0	1	6	3

KEY STRATEGIC FINDINGS	
C	**Projects within the Project Register are generally linked to CRMP enablers such as Strategic Plan, Tactical Plan, EDI Priorities 2025-29 and Fire Standards.**
GF	**The current Project Management Policy does not explicitly reference recognised public sector guidance and best practice (e.g. HM Treasury standards, GovS 002, PRINCE2), representing a governance gap and an opportunity to strengthen alignment, assurance, and oversight, although this does not constitute a regulatory breach.**
C	**While the project management framework is designed to support value for money through robust governance, business case development and evaluation, inconsistent monitoring and reporting of project costs limits effective oversight and reduces opportunities to identify variances and drive efficiencies during delivery.**
C	**Project management within HFRS is supported by a well-established governance framework, with clear approval, oversight, and documentation processes in place through SLT/HFA scrutiny, regular reporting, and evidenced decision-making, providing strong assurance over project control and accountability.**
PM	**All sampled projects evidenced consistent use of Project Status Update Reports, supporting structured monitoring of progress, informed stakeholder discussions, and regular oversight through established governance channels.**
S	**The Project Management Policy is supported by a clearly defined and centralised governance framework, with dedicated oversight by Corporate Assurance and defined roles and responsibilities, providing strong sustainability, continuity, and resilience in project management processes while reducing reliance on individual officers.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The audit assessed whether the Service's project and programme management arrangements (governance, methodology, resources, controls, and reporting) are designed and operating effectively to deliver approved outcomes on time, to budget, and to quality, while managing risks to service delivery, safety, compliance, and value for money.	Ineffective project governance, monitoring, and reporting arrangements may result in projects failing to deliver approved outcomes on time, within budget, and to the required quality, exposing the Service to risks to value for money, service delivery, and compliance.

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Governance Framework	The current Project Management Policy does not explicitly reference recognised public sector standards and guidance, representing a governance gap and an opportunity to strengthen alignment with best practice and enhance assurance, oversight, and compliance expectations. Full testing details have been included in the body of the report. Although there is no regulatory breach, the gap relates to governance and assurance over strategic project delivery, which is a key control area in the public sector. The absence of explicit reference to recognised national guidance weakens formal alignment with public-sector expectations and reduces the strength of assurance, particularly for high-value or high-risk projects.	The Project Management Policy be updated to explicitly reference and align with relevant national public-sector guidance and recognised best practice, including HM Treasury requirements, the Government Functional Standard GovS 002: Project Delivery, and established frameworks such as PRINCE2. This will strengthen governance, improve assurance, and support effective oversight of strategic projects.	2	*Comment* *While the Priority 2 rating is perhaps disproportionate, as it suggests an inherent control weakness or associated risk, we will incorporate it more formally into our processes.* *Action(s):* *Review and amend the Project Management Policy to ensure explicit alignment with recognised national public sector guidance and standards.*	*N/A* *30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Sustainability	The Project Management Policy provides implicit support for sustainability through its focus on governance, compliance, continuous improvement, and the achievement of organisational objectives, which together promote accountability and long- term value in the delivery of strategic projects. However, the Policy does not explicitly reference or define sustainability considerations, such as environmental impact, social value, or long-term economic sustainability, nor does it require projects to assess or report on sustainability risks or outcomes. As a result, sustainability alignment is likely to be applied inconsistently and on an ad hoc basis rather than being systematically embedded within project governance, approval, and assurance arrangements. This represents an opportunity to strengthen the Policy by formally incorporating sustainability expectations and criteria, thereby improving maturity, consistency, and alignment with wider public-sector best practice, rather than indicating a compliance failure.	The Project Management Policy be updated to explicitly embed sustainability requirements by mandating consideration of environmental impact, social value, and long-term economic sustainability within project initiation, business case development, and governance arrangements. This will promote consistent application of sustainability principles across all projects, strengthen governance maturity, and better align project delivery with public-sector best practice and organisational sustainability objectives.	3	*Comment* *N/A* *Action(s)* *Review and amend the Project Management Policy to include and ensure sustainability requirements by mandating consideration of environmental impact, social value, and long-term economic sustainability within project initiation, business case development, and governance arrangements.*	*30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	The Project Register was reviewed for completeness, and whilst it was found to be comprehensive in design, several gaps were identified, which include inconsistent documentation status for some projects where mandatory fields are marked as not completed or completed but not linked /evidenced, variable quality of status updates with some projects containing clear, detailed narrative updates and others relying on brief or high level statements, lack of strong links to project level risks as these do not consistently reference live risks IDs neither does it always evidence that project risks are actively assessed or escalated where appropriate, inconsistencies in how stages are used and interpreted, lack of clarity between closed and post implementation evaluation as a number of projects have closed and post implementations is not commenced or outstanding. Addressing these areas would further strengthen assurance and the registers effectiveness as a central governance tool.	Management to improve the consistency of the Project Register by setting clear minimum standards for documentation status, status updates and risk linkage, and by clearly distinguishing between closed projects and those awaiting post-implementation evaluation.	3	*Comment* *Consider this action as already included in existing processes through will refine for clarity as required.* *Action(s)* *Review and amend the Project Management Policy to include minimum standards.* *Revise the project register for further clarity.*	 *30/06/26* *30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Risk Mitigation	While a range of project governance, operational oversight, and financial management arrangements are in place, including access controls, procurement processes, project documentation, and monitoring mechanisms, fraud risk is not explicitly identified or articulated within the Risk and Opportunity Register and associated controls are not clearly documented as fraud prevention or detection measures. As a result, reliance is placed on high-level project and governance controls that are primarily operational in nature, which may not consistently or sufficiently mitigate fraud risk. This increases the risk that fraud or financial irregularities may not be proactively identified, monitored, or escalated in a timely manner, potentially leading to financial loss, reduced assurance over control effectiveness, and reputational or compliance impacts, despite no instances of fraud being identified during the audit.	Management to strengthen fraud risk mitigation within project governance by explicitly incorporating fraud risk into the Risk and Opportunity Register, clearly documenting fraud relevant controls ensuring ownership and periodic review of these controls and embedding clear escalation routes for suspected fraud or financial irregularity within project management processes.	3	*Comment* *In regard of the fraud risk, we have robust measures in place and will make the minor adjustment as outlined.* *Action(s)* *Incorporating fraud risk into the Risk and Opportunity Register.*	*30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Compliance	Two of the four projects reviewed, confirmed through a review of the progress reports, indicated scope changes to the original scope agreed. The Project Register noted that there was no scope change although the report stated otherwise. Discussions with management confirmed, no decision record or EDR was required because the changes were confirmed to be within the project scope. Although initially discussed with SLT as a potential scope change, this was clarified after the meeting with SLT. As a result, nothing was approved. The Progress report document however does not explicitly confirm management's representation.	To strengthen project governance and ensure consistency of records, management should ensure that all project documentation clearly and explicitly reflects decisions relating to scope. Where changes are assessed and confirmed as being within the original approved scope, this conclusion should be formally documented in the progress report and/or project register, with a clear rationale and reference to management confirmation. Additionally, guidance should be reinforced to ensure that progress reports align with the Project Register and do not imply scope changes where none exist. This will improve clarity, reduce reliance on retrospective explanations, and provide a clear audit trail demonstrating compliance with the project management policy and agreed change control processes.	3	*Comment* *N/A* *Action(s)* *Associated policy guidance to include instructions and standards on status reporting and consistency in records management.*	*30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Compliance	Lessons learned and recommendations from completed projects are captured within the Project Register and are also maintained separately in a Lessons Learned & Benefits Realisation Log. In addition, lessons learned form a standalone section within the Project Development and Delivery Checklist, which is intended to be completed at the outset of the project to inform the project plan. However, a review of the Project Register identified two projects that had reached project closure stage where lessons learned had not been completed. Discussions with management confirmed that for one project, although phase one had formally closed, no lessons learned were identified at that stage and that the project had progressed into a second phase. For the second project, while the Project Register indicates project stage as "project closure", the Project Register shows this as an open project under live status and management advised that it remains technically open pending finalisation of a sale, and as such lessons learned have not yet been completed.	Management to ensure that lessons learned are formally documented at each defined project stage, including interim closures (such as the end of a phase), even where projects are continuing into subsequent phases. This will help ensure timely capture of learning while information remains current and can be applied to future planning. In addition, the Project Register should be kept up to date and consistently reflect the project's true status, distinguishing clearly between projects that are live, in closure, or fully closed. Where lessons learned are deferred due to commercial or operational dependencies (e.g. pending finalisation of a sale), this rationale should be explicitly recorded in the Project Register, along with an expected completion point. This will improve transparency, strengthen the audit trail, and support compliance with the project management framework.	3	*Comment* *N/A* *Action(s)* *Improve process into the project management documentation to incorporate lessons learnt more effectively.*	*30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
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3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Compliance	The current project management framework is designed to support the delivery of value for money and impact through established processes, including the use of a business case to articulate rationale, the definition of measurable outcomes, effective governance and challenge arrangements, and post-delivery evaluation through the completion of lessons learned. However, while the framework is intended to monitor projects to ensure value for money is achieved, testing identified instances where costs were not routinely monitored or reported as part of progress reporting between Project Leads and Corporate Assurance. Ongoing monitoring of value for money through regular reporting would strengthen oversight by ensuring that budgets are actively tracked, expenditure is reviewed against plans, and appropriate challenge is applied where variances arise. This would also create opportunities to identify and discuss potential efficiencies or savings during project delivery, rather than retrospectively.	Management to strengthen value-for money oversight by ensuring that cost monitoring is consistently embedded within regular project progress reporting between Project Leads and Corporate Assurance. This should include routine reporting of budgeted versus actual costs, clear identification of variances, and documented challenge where expenditure deviates from plan. In addition, consideration should be given to standardising cost reporting requirements within the project reporting framework to ensure a consistent approach across all projects. This would support earlier identification of budget pressures, enable informed challenge and decision making, and create opportunities to identify and realise efficiencies or savings during delivery, thereby enhancing overall value for money.	3	*Comment* *N/A* *Action(s)* *Incorporate VFM into a standardised reporting through existing project processes / documents.*	*30/06/26*	*HoF Corporate Assurance*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Compliance	While project planning documents clearly define scope, outputs and milestones, they do not explicitly evidence the use of formal Product Breakdown Structures or Product Descriptions. Introducing these explicitly would further strengthen clarity, control over deliverables, and alignment with best-practice project management methodologies.	Management to consider explicitly incorporating Product Breakdown Structures and Product Descriptions into project planning documentation, or clearly signposting where these are evidenced within existing documents (such as the PID, project plan or milestone schedules). This would improve clarity over project deliverables, strengthen control over outputs, and enhance alignment with recognised project management best practice, thereby providing stronger assurance over project planning and delivery.	*Comment* *Will be given due consideration and actioned if determined as a requirement.*
2	Governance Framework	The absence of an automated project management system represents a reliance on manual processes that may limit consistency, transparency, and efficiency as project activity increases. While current arrangements are adequate for the scale and complexity of projects undertaken, management should periodically assess whether the existing SharePoint based approach remains fit for purpose.	Management to formally consider whether the current SharePoint based, manually maintained approach to project management remains fit for purpose, and consider implementing a more structured project management system or enhanced process framework to improve consistency, oversight, automation, and audit trail as project volume, value, and complexity increase.	*Comment* *Will be given due consideration and actioned if determined as a requirement.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
3	Performance Monitoring	Performance against projects are currently monitored using project specific milestones and individual performance measures, which provide effective oversight of delivery at a project level. However, there is no overarching, portfolio level KPI framework to provide senior management with a consolidated view of project compliance with key governance requirements (such as use of mandatory documentation, reporting consistency, and completion of lessons learned). As a result, high level oversight relies on reviewing individual project information, which may limit timely identification of wider or recurring control weaknesses.	Management to consider implementing a small set of overarching, portfolio level KPIs focused on project governance and compliance, to complement existing project level milestones and performance measures. These KPIs could provide high level assurance to senior management and Corporate Assurance on adherence to the project management framework (for example, completion of key documentation, status accuracy, and lessons learned at closure), while retaining detailed delivery metrics at project level. This would strengthen transparency, support informed decision making, and enhance overall project governance without adding undue administrative burden.	*Comment* *Will be given due consideration and actioned if determined as a requirement.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	3, 5, 6 & 7	1
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	1	2
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Partially in place	4	-
PM	**Performance Monitoring**	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	-	3
S	**Sustainability**	The impact on the organisation's sustainability agenda has been considered.	Partially in place	2	-
R	**Resilience**	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information

A Project Management Policy, managed by Corporate Assurance and owned by the Assistant Chief Fire Officer, was developed in March 2026. The Policy sets out the framework for the direction, management, and delivery of strategic projects within Humberside Fire and Rescue Service (HFRS). Its purpose is to strengthen governance arrangements, support continuous improvement, ensure compliance with relevant legislation and sector best practice, and contribute to the achievement of organisational objectives. Key areas covered include the determination of what constitutes a strategic project, defined roles and responsibilities, and requirements for project administration.

No workarounds were identified during testing. The Policy clearly sets out the current process and is being followed as intended.

Testing of four projects confirmed that approval to commence was supported by a Business Case and Project Initiation Document. It was confirmed that the Business cases, has a section on the Strategic Plan and Strategic Objectives to ensure that each project is accurately linked to one or more objectives. These documents are regularly reviewed by Project Owners, with support from the Corporate Assurance Team, and are used to inform progress and status updates reported to the Executive Board and/or the SLT.

Other Information
Whilst project checklists are in place to guide Project Owners at the start of each project, these were not completed for all four projects sampled. Management confirmed that the checklist was introduced as an additional supporting document and that some projects had already commenced prior to its implementation. Management further confirmed that the checklist will be used for all projects from initiation going forward.
A Project Register is in place, and this is maintained by the Corporate Assurance Function. The register provides an overview of all projects, including their status across governance, project development, initiation, planning and delivery, closure, and post implementation evaluation, together with progress reporting. A review of the register identified 17 open projects across five directorates/functions. Of these, six are at the Business Case and Project Initiation Document stage, eight are in the project delivery stage, one is at project closure, and two are undergoing post implementation evaluation. All open projects were noted to have received approval from the Senior Leadership Team.
Whilst most projects on the Project Register are linked to CRMP enablers, i.e Tactical Plans, Strategic Plans, EDI priortities and Fire Standards, testing identified some that had not been appropriately linked. At least five instances were uncovered during the audit where this was not the case with four of those projects currenly showing as closed. Management confirmed the majority of these related to phase 1 projects that were undertaken previously. This finding has been linked to recommendation 3.
The current Project Management Policy does not explicitly reference recognised public sector standards and guidance, representing a governance gap and an opportunity to strengthen alignment with best practice and enhance assurance, oversight, and compliance expectations. Full testing details have been included in the body of the report. Whilst there are no direct statutory requirements that prescribe how projects must be managed; public sector organisations are, however, expected to have robust project management arrangements in place to ensure compliance with wider legislative obligations and national guidance. In particular, Government standards and guidance, such as HM Treasury requirements, including Managing Public Money, the Orange Book on risk management, and the Government Functional Standard GovS 002: Project Delivery, set clear expectations around governance, accountability, assurance, value for money, and risk management for projects. While GovS 002 is mandatory for central government and arm's length bodies, it represents recognised best practice that is widely adopted across the wider public sector. In addition, established frameworks such as PRINCE2 and professional guidance from the Association for Project Management are commonly used to support consistent and well-governed project delivery. Collectively, these provide a clear national framework within which project management policies and practices are expected to operate, even in the absence of project specific legislation. It was noted that these applicable national guidance documents are not explicitly referenced within the current Project Management Policy, representing an opportunity to strengthen the policy by formally aligning it with recognised public sector standards and best practice. While not all elements are legally mandatory, explicit reference to and alignment with this guidance strengthens assurance, demonstrates compliance with public sector expectations, and supports effective oversight of strategic projects. As such, their absence from a Project Management Policy represents a governance gap rather than a regulatory breach, and an opportunity to enhance policy completeness and alignment with recognised best practice. (recommendation 1 refers).
Projects within HFRS are delivered through a structured project management process comprising four key phases. These begin with the initiation and planning stage, during which research is undertaken, and Business Cases and Project Initiation Documents (PIDs) are developed. These set out the project rationale, objectives and intended outcomes, alongside key milestones and the project plan. This is followed by the delivery stage, which includes the preparation and implementation of consultations and the delivery of the project itself. The closure stage involves the production of a project closure report, capturing lessons learned. Finally, the evaluation stage includes completion of a post-implementation evaluation report to assess benefits realisation. To support these stages, a suite of project management templates is in place, including a handover checklist and project development and delivery checklists.
Project management within HFRS is underpinned by a clear governance framework. Approval of Business Cases and Project Initiation Documents (PIDs) is provided by the Senior Leadership Team (SLT) and or the Humberside Fire Authority (HFA), including approval of any subsequent changes to project scope or budget. Project Owners provide regular status updates, which are discussed with Corporate Assurance and the Executive Board/SLT at their monthly meetings as appropriate. The Project Register records key governance information for each project, including details of approvals granted by either SLT or the Humberside Fire Authority. A sample of four projects, alongside their approvals noted within a Decision Record, was evidenced during the audit. Each Executive Decision Record was supported by a Business Case and Project Initiation Document, providing comprehensive information on the project's scope, aims and objectives, resource requirements, and performance measures.

Other Information

A review of four projects confirmed that each had a Project Status Update Report prepared by the Project Lead. These reports provide updates on progress against milestones, including a record of discussions held and previous status reports, and inform discussions with Area Management, Service Improvement, Corporate Assurance, and the SLT/Executive Board.

A detailed review of the four sampled projects identified that no post implementation evaluations had been completed. These projects were still recorded as open and at the project delivery stage, and as such a post-implementation evaluation was not yet required.

For projects that had been marked as closed as indicated on the Project Register, post implementation evaluations had also not been completed. Management confirmed this was because these projects were delivered under a previous process using legacy documentation, and due to the nature of the work undertaken, which primarily involved research and data gathering activities. Management further advised that these activities represent phase one of the projects, with the substantive implementation planned for phase two, at which point a post-implementation evaluation would be undertaken, where applicable.

Section 7 of the Project Management Policy sets out the roles and responsibilities of all key staff involved in project management within Humberside Fire and Rescue Service (HFRS). These include the Project Owner or Sponsor, who is accountable for overall project delivery; the Project Lead or Manager, who is responsible for the day-to day management of the project and delivery of outputs; and project staff, who support assurance activities and provide accurate information to inform project reviews.

The Policy also identifies the Corporate Assurance Team as having responsibility for project administration. This includes ensuring all project details are recorded on the Project Register, maintaining and monitoring the register, retaining project documentation, and overseeing compliance with agreed governance arrangements.

A number of project risks associated with projects at varying stages have been identified and documented within the Risk & Opportunity Register. These risks are owned by defined risk owners, suitably mitigated against, appropriately scored and are currently assessed as low to high. Each risk is reviewed in accordance with the review frequency defined in the register.

Where a risk relates specifically to an individual project, management confirmed that it is reviewed as part of the monthly meeting with the relevant Project Lead. All other risks, including directorate-level risks, are reviewed at monthly Directorate meetings. Strategic risks are reviewed monthly and reported to the Executive Board.

In addition, the Executive Board collectively reviews all entries within the Risk Register at its monthly meetings, with the most recent review taking place in May 2026.

Each month, project progress is verbally reported to the Executive Board and Senior Leadership Team through review of the Project Register, focusing on the status updates recorded within the register. Testing confirmed that the Project Register includes links to individual project status reports, which can be accessed during the meeting to enable more detailed review where further information is required.

The Project Management Policy establishes a clearly defined governance framework, with assigned roles and responsibilities for project ownership, delivery, and administration. Responsibility for central project administration and oversight is allocated to the Corporate Assurance Team, who maintain the Project Register, project documentation, and monitoring arrangements. This centralised ownership, supported by defined project roles and structured governance processes, provides assurance that sufficient organisational resources, oversight, and continuity are in place to support the ongoing resilience of the project management process. These arrangements reduce reliance on individual officers and support the consistent, sustainable operation of the project management system over time.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
Ade Kosoko	Audit Manager	ade.kosoko@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

5. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	27th April 2026	4th May 2026
Draft Report:	19th May 2026	5th June 2026
Final Report:	8th June 2026	

	Agenda Item No. 11
Governance, Audit & Scrutiny Committee 6 July 2026	**Report by the Area Manager of Service Improvement**

ANNUAL STATEMENT OF ASSURANCE 2025/26

1.1 The Fire and Rescue National Framework for England sets out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan (CRMP) and the requirements included in the Framework.

1.2 The draft Statement of Assurance for 2025/26, as set out at Appendix 1, provides assurance that robust arrangements are in place across financial, governance and operational areas.

2. RECOMMENDATIONS

2.1 It is recommended that the Committee reviews the draft Annual Statement of Assurance 2025/26, as set out at Appendix 1, endorsing approval to the Fire Authority.

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3. BACKGROUND

3.1 The Fire and Rescue National Framework for England sets out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan (CRMP) and the requirements included in the Framework.

3.2 The content of the Authority's Statement of Assurance is based upon the former Department for Communities and Local Government *Guidance on Statements of Assurance for Fire and Rescue Authorities in England (2013)*.

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4. REPORT DETAIL

4.1 The Statement of Assurance, as set out at Appendix 1 provides assurance that robust arrangements are in place across financial, governance and operational areas.

4.2 Financially, the Authority maintains strong financial management, reporting and audit processes to ensure transparency, value for money and effective use of resources.

4.3 From a governance perspective, the Authority operates within a clear statutory and constitutional framework, supported by strong oversight, codes of conduct and continuous improvement arrangements.

4.4 Operationally, the Service is guided by its Community Risk Management Plan and Strategic Plan, with appropriate resilience, business continuity and performance monitoring arrangements in place to support the effective delivery of services to communities.

4.5 Due regard has been paid to the requirements placed upon the Authority through the National Framework and other governance and financial frameworks.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 This Statement demonstrates compliance with The Fire and Rescue National Framework for England (Revised 2018) and supports the achievement of the Authority's Strategic Plan objectives.

6.2 The draft AGS 2023/24 is attached at Appendix 1 for the Committee's consideration and for making any recommendations to the Fire Authority prior to its approval. Once approved, the Statement of Assurance will be published on the Service's website.

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Area Manager of Service Improvement

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Background Papers

None

Glossary/Abbreviations

CRMP	Community Risk Management Plan
GAS	Governance, Audit and Scrutiny (Committee)

ANNUAL STATEMENT OF ASSURANCE 2025/26

Introduction

1. The Fire and Rescue National Framework for England and provisions of the Localism Act 2011 set out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan and the requirements included in the Framework.

2. The content of Humberside Fire Authority's Statement of Assurance is based upon the former Department for Communities and Local Government *Guidance on Statements of Assurance for Fire and Rescue Authorities in England (2013).*

Financial

3. The HFA places a great deal of emphasis on ensuring that its financial management arrangements meet the highest standards.

4. This is discharged through several key processes:

- The Annual Statement of Accounts is produced in line with accounting Codes of Practice, is scrutinised by the independent Governance, Audit & Scrutiny Committee, approved by the Fire Authority and audited by independent external auditors prior to publication.
- Quarterly Finance and Procurement updates are distributed for consideration by the Strategic Leadership Team, the Governance, Audit & Scrutiny Committee and the Fire Authority.
- An independent external audit view is given on an annual basis as to whether the Fire Authority is delivering a value for money service.
- The publication of the Medium-Term Resource Strategy and Treasury Management Strategy.

Governance

5. The Service functions within a clearly defined statutory and policy framework that ensures compliance and adherence to the following:

- Fire and Rescue Services Act 2004
- Civil Contingencies Act 2000
- Regulatory Reform (Fire Safety) Order 2005
- Fire and Rescue Services (Emergencies) (England) Order 20079
- Localism Act 2011
- Fire and Rescue National Framework for England

6. HFA is governed by its Constitution which includes:

- Committee Membership and Terms of Reference, including a Governance, Audit & Scrutiny Committee.
- Scheme of Delegation to Officers.
- Financial Procedure Rules.
- Contract Procedure Rules.
- Members' Code of Conduct.
- Officers' Code of Conduct.
- Protocol for Member and Officer Relationships.
- Code of Corporate Governance.

7. An Annual Governance Statement is produced explaining how HFA has complied with the Code of Corporate Governance and also meets the requirements of The Accounts and Audit Regulations 2015.

8. Between October 2023 and January 2024, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) conducted an inspection into the handing of misconduct in fire and rescue services (FRSs) in England. As part of this work the Inspectorate selected 10 FRS, including Humberside Fire and Rescue Service, as a representative sample of FRS across England based on factors such as of size, location, governance structures and performance, undertaking a three-week thematic inspection of those services. As part of this work the Inspectorate also analysed data provided by all 44 FRS in England regarding their grievance and discipline cases.

   In August 2024, following this work HMICFRS published its report *'Standards of behaviour: The handling of misconduct in fire and rescue services'* which contained 15 recommendations for all 44 FRS to action. The Inspectorate set various deadlines against each recommendation between April 2025 and March 2026. The Service met all reporting deadlines, completing all 15 recommendations.

9. The Service has a Service Improvement Plan in place to record, manage, monitor and evaluate actions taken to support continuous improvement. Throughout 2025/26, the Plan was the key mechanism for monitoring progress against the four Areas for Improvement identified in the Service's 2024 Round 3 HMICFRS inspection report, as well as internal audit findings.

10. Performance monitoring against the Service Improvement Plan is undertaken through monthly Strategic Leadership Team performance meetings and monthly directorate meetings.

Operational

11. The Community Risk Management Plan (CRMP) and Strategic Plan are reviewed annually in accordance with the Business Planning Framework.

12. The CRMP 2025-28 took into account of the requirements of the National Framework, providing a detailed assessment of the risks facing our communities and firefighters and the measures taken to mitigate those risks. The CRMP was approved by the Fire Authority on 28 March 2025 following a public consultation and is reviewed annually.

13. The Strategic Plan 2025-28, which is the enabler for delivering the CRMP, included strategic objectives across the following headings and was approved by the Authority on 28 March 2025:

    - **Deliver** a Service that puts our communities first
    - **Enable** a positive and inclusive workplace culture
    - **Ensure** an effective & efficient Service
    - **Enhance** Continuous Service Improvement

14. Mutual aid arrangements are in place with other services and agencies to provide resilience for large scale or complex incidents, or events, where additional resources need to be called on. The Service actively contributes to local and national resilience and has made its assets available to support local and national emergencies.

15. Business Continuity plans exist for generic, key functions and building asset risks and have been developed over many years in conjunction with partners. There is a coordinated approach to Business Continuity Management across HFA including

development, training, exercising and review. Arrangements are aligned to International Standard ISO22301 (Business Continuity Management Systems).

16. A sequence of Bi-Annual Performance and Risk Reporting are provided to HFA.

17. Productivity and efficiency is reported on an annual basis through the publication of the Productivity and Efficiency Plan.

Signed

Councillor Nigel Sherwood Chairperson of Humberside Fire Authority	Phil Shillito Chief Fire Officer & Chief Executive

	Agenda Item No. **12**
Governance, Audit & Scrutiny Committee 6 July 2026	**Report by the Area Manager of Service Improvement**

ANNUAL GOVERNANCE STATEMENT 2025/26

1.1 It is a requirement that Humberside Fire Authority (HFA) publishes an Annual Governance Statement (AGS) on a yearly basis. Such publication ensures that HFA complies with The Accounts and Audit Regulations 2015.

1.2 The Annual Governance Statement (AGS), as set out at Appendix 1, provides an overall assessment of the effectiveness of the governance arrangements of Humberside Fire Authority (the Authority) for the period 1 April 2025 to 31 March 2026. It is informed by an annual review of governance undertaken in line with the principles of good governance as set out in *Delivering Good Governance in Local Government: Framework* (2016 Edition) and *Addendum, covering the annual review of governance and the annual governance statement* (May 2025) by the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE).

1.3 Members should be satisfied that its governance arrangements were fit for purpose during 2025/26 and supported the delivery of its strategic objectives, statutory responsibilities and value for money duties. No significant governance failures were identified during the year. Arrangements were in place and operating effectively across the key principles of good governance, supported by a robust system of internal control and assurance.

1.4 Although the AGS forms part of the Annual Accounts, it is felt appropriate that the Committee and HFA specifically review the AGS separately from the Annual Accounts.

2. RECOMMENDATIONS

2.1 It is recommended that the Committee reviews the draft Annual Governance Statement 2025/26, as set out at Appendix 1, endorsing its approval to the Fire Authority.

3. BACKGROUND

3.1 Regulation 4 of the Accounts and Audit Regulations 2003 required Humberside Fire Authority to conduct an annual review of the effectiveness of its system of internal control and publish a Statement of Internal Control up until 2006/07.

3.2 From 1 April 2007 the Statement of Internal Control was replaced by the AGS. Guidance was issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) Finance Advisory Network in respect to the production of the AGS. In addition, guidance has also been set out in the CIPFA/Solace (Society of Local Authority Chief Executives) good governance framework.

3.3 The CIPFA/Solace good governance framework brought together a number of governance principles and requirements, including replacing the previous Statement of Internal Control with a new Annual Governance Statement (AGS) from 2007/08.

3.4 The AGS takes account of CIPFA Bulletin 06 issued 11 February 2021 providing guidance relevant for the annual review of the system of internal control and

publication of the Annual Governance Statement. This guidance concerns the requirements of the *Delivering Good Governance in Local Government: Framework* (2016 Edition) and *Addendum, covering the annual review of governance and the annual governance statement* (May 2025) by the CIPFA and SOLACE.

3.5 The CIPFA/SOLACE '*Addendum, covering the annual review of governance and the annual governance statement* (May 2025)' is the first update of the guidance since 2016 and replaces chapter 7 of the Framework publication (the 2016 publication and the seven principles of good governance remaining unchanged). This AGS complies with this guidance.

3.6 The seven key principles of the Framework are:

(i) Behaving with integrity, demonstrating strong commitment to ethical values. And respecting the rule of law.
(ii) Ensuring openness and comprehensive stakeholder engagement.
(iii) Defining outcomes in terms of sustainable economic, social, and environmental benefits.
(iv) Determining the interventions necessary to optimise the achievement of the intended outcomes.
(v) Developing the entity's capacity, including the capability of its leadership and the individuals within it.
(vi) Managing risks and performance through robust internal control and strong public financial management.
(vii) Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

3.7 There is no standard template for the AGS, but rather the Guidance sets out best practice in developing an AGS, in particular recommends the following areas for inclusion:

- Executive summary
- Assessment of effectiveness
- Where governance needs to improve
- How governance arrangements have been improved
- Forward look on governance

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4. REPORT DETAIL

4.1 The review for 2025/26 AGS drew on the following aspects:

- The current Governance framework.
- Assurances provided by statutory officers and senior management on the effectiveness of governance arrangements within their areas of responsibility.
- The annual opinion of the Head of Internal Audit which was satisfied that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place.
- Performance and financial monitoring reports considered by the Fire Authority and the Governance, Audit and Scrutiny (GAS) Committee.
- The Strategic Risk and Opportunity Register and associated risk management processes.
- Findings, reports and feedback from external audit and external inspection bodies.
- Outcomes from GAS Committee scrutiny activity and Authority Member engagement.

4.2 This evidence was considered collectively to form an overall assessment of whether governance arrangements were adequate, operating effectively, and aligned to the seven principles of good governance.

4.3 The review concluded that:

- The governance arrangements were adequately aligned to support delivery of the Authority's Community Risk Management Plan, mission, vision and strategic objectives, while meeting best value and stewardship responsibilities.
- The Authority had appropriate arrangements in place to support each of the seven principles of good governance, including ethical standards, openness and engagement, strategic planning, performance management, risk management and accountability.
- Core arrangements set out in the CIPFA/Solace Framework and Addendum were in place and operating effectively, including the roles of statutory officers, financial management arrangements, risk and assurance frameworks, internal audit and member oversight.
- Internal Audit concluded that the Authority had reasonable and effective risk management, control and governance processes for the areas reviewed during the year.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 The AGS ensures that the Fire Authority complies with The Accounts and Audit Regulations 2015.

6.2 The draft AGS 2025/26 is attached at Appendix 1 for the Committee's consideration and for endorsing approval to the Fire Authority. Once approved the AGS will be published on the Service's website.

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Area Manager of Service Improvement

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Background Papers

None

Glossary/Abbreviations

AGS	Annual Governance Statement
CIPFA	Chartered Institute of Public Finance and Accountancy
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
HFA	Humberside Fire Authority
Solace	Society of Local Authority Chief Executives

HUMBERSIDE FIRE AUTHORITY

ANNUAL GOVERNANCE STATEMENT 2025/26

Executive Summary

This Annual Governance Statement (AGS) provides an overall assessment of the effectiveness of the governance arrangements of Humberside Fire Authority (the Authority) for the period 1 April 2025 to 31 March 2026. It is informed by an annual review of governance undertaken in line with the principles of good governance as set out in *Delivering Good Governance in Local Government: Framework* (2016 Edition) and *Addendum, covering the annual review of governance and the annual governance statement* (May 2025) by the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE).

The Authority is satisfied that its governance arrangements were fit for purpose during 2025/26 and supported the delivery of its strategic objectives, statutory responsibilities and value for money duties. No significant governance failures were identified during the year. Arrangements were in place and operating effectively across the key principles of good governance, supported by a robust system of internal control and assurance.

The Authority remains committed to continuous improvement and recognises the importance of ensuring that governance arrangements remain resilient and responsive to future challenges. Key areas of focus for 2026/27 include responding to the evolving national policy and devolution landscape, maintaining financial sustainability, and strengthening organisational capacity and culture.

Our Review of Effectiveness

How the review was conducted

The Authority has a responsibility under The Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement.

There is a requirement to undertake an annual review of the effectiveness of its governance framework, including the system of internal control. The review for 2025/26 was coordinated by senior officers and informed by multiple sources of assurance gathered throughout the year, rather than solely at year-end.

The review drew on:

- The current Governance framework.
- Assurances provided by statutory officers and senior management on the effectiveness of governance arrangements within their areas of responsibility.
- The annual opinion of the Head of Internal Audit which was satisfied that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place.
- Performance and financial monitoring reports considered by the Fire Authority and the Governance, Audit and Scrutiny (GAS) Committee.
- The Strategic Risk and Opportunity Register and associated risk management processes.
- Findings, reports and feedback from external audit and external inspection bodies.

- Outcomes from GAS Committee scrutiny activity and Authority Member engagement.

This evidence was considered collectively to form an overall assessment of whether governance arrangements were adequate, operating effectively, and aligned to the seven principles of good governance.

Review Outcome

The key elements of the Authority's governance framework included:

(1) The Constitution of the Authority which includes:

- Committee Membership and Terms of Reference.
- Designation of Statutory Officers
- Scheme of Delegation to Officers.
- Financial Procedure Rules.
- Contract Procedure Rules.
- Members' Code of Conduct.
- Employees' Code of Conduct.
- Protocol for Member and Officer relationships.
- Code of Corporate Governance.

(2) The GAS Committee, as well as the Authority itself, received regular reports on the Service's performance arrangements.

(3) An approved Corporate Risk and Improvement Framework Policy which includes risk management and the regular monitoring and review of the Strategic Risk and Opportunity Register.

Commented [JM1]: Title changed

(4) An approved 'Local Code of Corporate Governance' in accordance with the CIPFA/SOLACE Framework for Corporate Governance.

(5) The designation of the Chief Fire Officer as Chief Executive responsible to the Authority for all aspects of operational management.

(6) The designation of the Executive Director of Finance and S.151 Officer (Local Government Act 1972) in accordance with Section 112 of the Local Government Finance Act 1988 and conforming with the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010).

(7) The designation of the Secretary as Monitoring Officer with the requirement to report to the full Authority if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.

(8) The Executive Leadership Team has considered a strategic overview of the Authority control environment, including the response to external audit, performance management, strategic planning and scrutiny of risk and opportunity management.

(9) Finance Planning process.

- The production of quarterly Finance and Procurement Updates which are distributed to all members of SLT and are considered at the GAS Committee and Authority meetings.
- The production of a Medium Term Resource Strategy.
- The production of an annual Productivity and Efficiency Plan.

(10) Strategic Planning process.

- The Community Risk Management Plan (CRMP) 2025-28 was published in line with the requirements of the Fire and Rescue National Framework for England, providing a detailed assessment of the risks facing our communities and personnel and the measures taken to mitigate those risks. The CRMP was approved by the Authority on 28 March 2025 following a public consultation and is reviewed annually.

- The Strategic Plan 2025-28 included strategic objectives and Directorate responsibilities. The Strategic Plan was approved by the Authority on 28 March 2025.

(11) Financial crime management and speaking up provision.

- The Service is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. The Authority aims to provide a positive and supportive culture to enable employees to raise their concerns.
- The Service publishes its Anti-Fraud and Corruption, Anti-Bribery and Anti-Money Laundering Policies and other such Policies on the website, and associated data under its data transparency section.
- The Service has in place a Whistleblowing Policy published on its website. Staff and the public can also raise serious concerns through the independent reporting line, Independent Speak Up (a contract procured by the Service powered by Crimestoppers).
- The Service has 'Freedom to Speak up Guardian' roles, providing another independent reporting route for staff to raise concerns.

(12) A Service Improvement Plan is in place that ensures improvement areas across the Service, including any actions arising from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection, are documented, evidenced and regularly reviewed.

(13) Member and Officer Development Programmes.

- During 2025/26 Officers undertook facilitated supportive leadership development sessions. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through the Leadership Forum and Guest Speakers and Officers, completing the Executive Leadership Programme.

(14) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.

(15) An approved Treasury Management Strategy with Prudential Indicators.

(16) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).

(17) In line with the Equality Act 2010, the publication of Equality, Diversity and Inclusion Priorities.

(18) Aligned service delivery with our four Local Authorities (Hull, East Riding, North Lincolnshire and North East Lincolnshire) through District management teams, is helping partnership work and assists us to be closer and more accountable to local communities.

(19) Bi-Annual Performance Reports to the Authority are published on our website.

(20) A Pension Board, as required under The Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015, was formed in 2015 to oversee compliance in the operation of the Firefighters' Pension Scheme (FPS). The Pension Board met twice during 2025/26.

(21) Regular Joint Consultative Committee meetings attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.

(22) Member Champions continue to support functional areas and are invited to attend local District performance meetings and to meet with Area Managers and Executive Directors.

(23) Public consultation on our Council Tax Precept allowing Authority Members to make an informed decision on the setting of the precept.

(24) A Service or Local Level Serious Incident Review (SIR) conducted within 30 days of a serious incident. The purpose of the SIR is to investigate an incident that has led to the serious injury or death of a person(s). This inclusive process enables the Service, along with partners and stakeholders, to come together and identify, develop, implement, and embed learning opportunities.

- One Service Level SIR has been conducted over the past twelve-month period, which resulted in one male fatality.
- Over the same twelve-month period two local level reviews were conducted.
- All learning from these reviews has been communicated and shared at the Regional Prevention Performance Meeting and the National NFCC Safeguarding Practitioners Meeting.

(25) In line with legislative requirements the Authority published its Gender, Ethnicity and Disability Pay Gap Report by the end of March 2026.

(26) Emergency Preparedness for significant events is assured through provision of a fulltime team, established and tested Business Continuity Plans and a lead role within the Humber Local Resilience Forum (LRF).

(27) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the website.

(28) The Service has appropriate arrangements in place should the use of the powers under the Regulation of Investigatory Powers Act (RIPA) 2000 be necessary. There was no use of RIPA or requests for covert surveillance during 2025/26.

Partnership Working

(29) The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:

- The provision of S151 and Deputy S.151 officer function to Humberside PCC.
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
- A Joint Estates Service function with Humberside Police.
- Shared provision of a Health and Safety function with Humberside Police, managed by the Service.
- Provision of a medical First Responder scheme in partnership with Yorkshire Ambulance (YAS), East Midlands Ambulance Service (EMAS).
- The Hull Falls, Intervention Response, Safety Team (F.I.R.S.T) in partnership with NHS partners, Hull City Council and East Riding of Yorkshire Council.
- An agreement with Yorkshire Ambulance Service (YAS) for them to provide Service wide Clinical Governance.
- Memorandums of Understanding with Humberside Police and Ambulance Trusts to support response activities including:
  - Fire Investigation
  - Forced Entry for Medical Rescues
  - Drone
  - Bariatric
- An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Humber, Coast and Vale ICS.

Review Conclusion

- Governance arrangements were adequately aligned to support delivery of the Authority's Community Risk Management Plan, mission, vision and strategic objectives, while meeting best value and stewardship responsibilities.
- The Authority had appropriate arrangements in place to support each of the seven principles of good governance, including ethical standards, openness and engagement, strategic planning, performance management, risk management and accountability.

- Core arrangements set out in the CIPFA/Solace Framework and Addendum were in place and operating effectively, including the roles of statutory officers, financial management arrangements, risk and assurance frameworks, internal audit and member oversight.
- Internal Audit concluded that the Authority had reasonable and effective risk management, control and governance processes for the areas reviewed during the year.

The overall conclusion that governance arrangements were fit for purpose was agreed by the Strategic Leadership Team and considered by the GAS Committee as part of its scrutiny role.

Where Our Governance Needs to Improve

The review did not identify any significant governance failures during 2025/26. However, governance is not static and the Authority recognises that continuous improvement remains essential.

Areas for ongoing attention and improvement include:

- Ensuring governance arrangements remain sufficiently flexible and resilient to respond to emerging national developments, including legislative change and devolution proposals.
- Maintaining strong oversight of financial sustainability in the context of ongoing uncertainty around national funding and cost pressures.
- Continuing to strengthen leadership capacity, workforce development and organisational culture to support ethical behaviour, openness and high performance in line with the National Fire Chiefs Council (NFCC) Core Code of Ethics.

Progress against these areas will be monitored through existing performance management, risk management and committee reporting arrangements.

How We Have Improved Our Governance Arrangements in 2025/26

During 2025/26 the Authority continued to strengthen its governance framework through a range of actions, including:

- Ongoing development and scrutiny of the Service Improvement Plan, including actions arising from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection activity.
- Continued use of Internal Audit as a source of independent assurance to support improvement in targeted areas.
- Enhanced leadership and management development activity to support organisational capacity, capability and culture.

- Regular review of strategic risks and opportunities through the Strategic Risk and Opportunity Register and reporting to Members.

Governance improvements implemented during the year will continue to be embedded and monitored where actions extend beyond the AGS period.

Forward Look on Governance

Looking ahead, the Authority recognises that governance arrangements will need to continue to evolve to meet future challenges and opportunities. Key areas likely to impact governance over the medium term include:

- Potential changes arising from national devolution policy and any future structural or accountability reforms affecting fire and rescue governance.
- Continuing financial pressures and the need to sustain robust financial planning, reserves management and value for money arrangements.
- Increasing complexity of partnership and collaborative working, requiring clear accountability, transparency and assurance arrangements.
- The ongoing requirement to ensure governance arrangements support organisational resilience, performance and public confidence.

The Authority will keep governance under regular review to ensure that arrangements remain fit for purpose and support the achievement of its strategic outcomes.

HUMBERSIDE FIRE AUTHORITY

ANNUAL GOVERNANCE STATEMENT 2025/26

Approval and Signatures

The Annual Governance Statement was approved by the Fire Authority at its meeting of 17 July 2026 following consideration by the Governance, Audit and Scrutiny Committee at its meeting of 6 July 2026.

Councillor Nigel Sherwood Chair of the Fire Authority	Phil Shillito Chief Fire Officer & Chief Executive
Martyn Ransom Section 151 Officer	Monitoring Officer to the Fire Authority

	Agenda Item No. 13
Governance, Audit & Scrutiny Committee **6 July 2026**	**Report by the Area Manager of Service Improvement**

ANTI-FRAUD AND CORRUPTION STATEMENT 2025/26

1. SUMMARY

1.1 The Anti-Fraud and Corruption Statement sets out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

1.2 An annual Anti-Fraud and Corruption Statement is produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covers key actions taken throughout the reporting year to provide an assurance of the processes in place.

1.3 The Committee reviewed the anti-fraud related policies at its meeting of 9 February 2026 and made recommendations to aid the effectiveness of the policies which have been implemented. Ultimately though, the Committee was assured of the review process undertaken for each anti-fraud related policy.

1.4 The Service has maintained appropriate anti-fraud arrangements during 2025/26 through regular policy review, whistleblowing mechanisms, and maintains its knowledge, assurance and best practice to deal with current fraud risks and issues through its relationship with Internal Audit. There have been no reported allegations of fraud, bribery or corruption during the year.

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2. RECOMMENDATION

2.1 It is recommended that the Committee reviews the draft Anti-Fraud and Corruption Statement 2025/26, as set out at Appendix 1, endorsing approval to the Fire Authority.

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3. BACKGROUND

3.1 An annual Anti-Fraud and Corruption Statement is produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covers key actions taken throughout the reporting year to provide an assurance of the processes in place.

3.2 The outcomes of the review, including several recommendations and agreed actions were reported to the Committee on 10 April 2017. A specific recommendation was resolved that the Chief Fire Officer & Chief Executive should publish a formal statement of the Fire Authority's commitment to anti-fraud, bribery and corruption measures on an annual basis.

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4. REPORT DETAIL

4.1 The Anti-Fraud and Corruption Statement sets out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

4.2 Related anti-fraud policies are:

- Anti-Bribery Policy

- Anti-Money Laundering Policy
- Professional Standards Anti-Fraud and Corruption Policy
- Professional Standards Whistleblowing Policy

4.3 The Committee reviews the anti-fraud related policies on an annual basis and makes any necessary recommendations to enhance effectiveness of the relevant policy. At its meeting of 9 February 2026, the Committee made recommendations to aid the effectiveness of the policies which have been implemented. Ultimately though, the Committee was assured of the review process undertaken for each anti-fraud related policy.

4.4 The Fire Authority also receives assurance of the effective counter fraud measurements in place through the publication of the Annual Governance Statement.

4.5 The Service has maintained appropriate anti-fraud arrangements during 2025/26 through regular policy review, whistleblowing mechanisms, and maintains its knowledge, assurance and best practice to deal with current fraud risks and issues through its relationship with Internal Audit. There have been no reported allegations of fraud, bribery or corruption during the year.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 Members should take assurance of the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

6.2 The Committee is requested to review the draft Anti-Fraud and Corruption Statement for 2025/26 endorsing approval to the Fire Authority as necessary. Once approved, the Anti-Fraud and Corruption Statement will be published on the Service's website.

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Background Papers

None

ANTI-FRAUD AND CORRUPTION STATEMENT 2025/26

Introduction

1. Humberside Fire and Rescue Service (the Service) is committed to the highest possible standards of integrity, openness, probity and accountability. The management of the risk of fraud and corruption and ensuring that effective counter fraud arrangements are in place are key elements of Corporate Governance.

2. Communities expect the Service to conduct its affairs with integrity, honesty, openness and to demand the highest standards of conduct from those working for it.

3. The Service recognises that sound systems of public accountability are vital to effective management and to maintain confidence in the Service and is committed to protecting the public funds entrusted to it. This Statement outlines the Serice's commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds. A culture of honesty and openness is a key element in tackling fraud.

4. In order to prevent, discourage and detect fraud, the Service has in place and will continue to develop appropriate controls and procedures. These are inter-related and are designed to deter and block fraud or corruption. They cover culture, prevention, detection and training.

5. Actions around financial crime form part of the Service's commitment to robust governance arrangements.

Key Actions during 2025/26

6. Existing policies and strategies are reviewed on an ongoing basis and annually in conjunction with the Governance, Audit and Scrutiny (GAS) Committee. The Committee considered the Anti-Fraud related policies at its meeting of 9 February 2026, and whilst making recommendations to enhance the policies further, was assured by the robustness of the policies and procedures in place.

7. The policies listed below are current and published on the Service's website:

- Anti-Bribery Policy
- Anti-Money Laundering Policy
- Professional Standards Anti-Fraud & Corruption Policy
- Professional Standards Whistleblowing Policy

As stated in the Anti-Fraud & Corruption and Whistleblowing policies the Monitoring Officer and Chair of GAS Committee are, amongst others, independent named contacts that individuals can report any concerns to.

The Monitoring Officer and Chair of the GAS Committee can confirm that there have been no identified allegations of attempted fraud, bribery or corruption reported during 2025/26.

The Service remains vigilant and constantly reviews its operating environment.

Assurance

8. The Service has comprehensive crime insurance arrangements in place. This cover is for all employees and third parties up to £500,000.

9. The GAS Committee reviews annually, the anti-fraud and corruption policies to combating fraud across the Authority.

10. Arrangements are in place to utilise Internal Audit if required to investigate suspected cases of fraud.

11. The Service periodically draws to the attention of staff the relevant policies. This is usually through email bulletins and entries in internal communications.

12. The Service maintains its knowledge, assurance and best practice to deal with current fraud risks and issues through its relationship with Internal Audit. Disseminate alerts are also received via the Internal Auditors (TIAA).

13. The Service challenges itself through Internal and External audit provision to ensure procedures are robust and current. These activities provide robust testing and assurance of the systems in place, helping to confirm that controls remain effective, proportionate and responsive to emerging fraud risks. Examples of this testing include reviewing the design and operation of key financial controls, sample checking transactions and authorisations, assessing compliance with relevant policies and procedures, following up agreed audit actions, and considering the outcomes of data matching exercises such as the National Fraud Initiative.

14. The Service continues to fully participate in the Cabinet Office's National Fraud Initiative (NFI) and receive reports on the outcomes.

15. The Service has appropriate arrangements in place that encourage staff to raise concerns. The Professional Standards Whistleblowing Policy and additional support routes complement internal actions.

Signed

Councillor Nigel Sherwood	Phil Shillito
Chair of Humberside Fire Authority	Chief Fire Officer & Chief Executive

	Agenda Item No. 14
Governance, Audit and Scrutiny Committee 6 July 2026	**Report by the Area Manager of Service Improvement**

USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA) 2000 - ANNUAL REPORT 2025/26

1. SUMMARY

1.1 The Regulation of Investigatory Powers Act (RIPA) 2000 and the Investigatory Powers Act (IPA) 2016 set the framework that ensures any use of covert surveillance activity by the Authority complies with human rights requirements, particularly the right to privacy. The Authority may use two techniques: Directed Surveillance and Covert Human Intelligence Sources (CHIS); each with strict rules to ensure activities are lawful, necessary, and proportionate. These safeguards ensure that covert investigations remain compliant with the European Convention on Human Rights.

1.2 The Service, under RIPA, must report on an at least annual basis to the Authority, any (even if none) covert surveillance activity requests by officers.

1.3 Over the course of 2025/26 no covert surveillance or requests for covert surveillance activity have been undertaken, neither has the Authority been subject to any investigation by the Investigatory Powers Commissioner's Office (IPCO).

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2. RECOMMENDATION(S)

2.1 It is recommended that GAS Committee:

(i) Receives the update, noting the Authority has not exercised its powers under Regulation of Investigatory Powers Act (RIPA) 2000 during 2025/26.

(ii) Assures the Fire Authority that the Service undertakes and reports on any covert surveillance activity in line with the Regulation of Investigatory Powers Act (RIPA) 2000 and the Investigatory Powers Act (IPA) 2016.

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3. BACKGROUND

3.1 The Regulation of Investigatory Powers Act 2000 ('RIPA') and the Investigatory Powers Act 2016 ('IPA') establish the regulatory framework for the use of covert investigatory techniques employed by public authorities.

3.2 The Authority is currently able to use the following two covert investigatory techniques:

- Directed Surveillance
- Covert Human Intelligence Sources

3.3 Carrying out Directed Surveillance is regulated by RIPA and can include the use of covert close circuit television ('CCTV') cameras or individual officers to record video or images in public. An example of the use of directed surveillance is where two or more people hold a conversation in the street and an investigator wants to know what is being said or what the individuals are doing. There would be a reasonable expectation of privacy even though the conversation and activity is taking place in public. As such the conversation and activity would be considered private and an authorisation for directed surveillance would be required if a local authority wanted to

record or listen to the conversation or monitor the individuals as part of a specific investigation or operation.

3.4 The use of a Covert Human Intelligence Source is regulated by RIPA and involves the use of anybody who is tasked by an investigator to establish or maintain a personal relationship with another person in order to use that relationship for the intention of obtaining information, providing access to information, or disclosing information which would not otherwise be available. Someone who simply volunteers information regarding something they have witnessed is not a Covert Human Intelligence Source.

3.5 While the Service fire is not typically engaged in criminal investigations, it could need to use investigatory powers for:

- Arson investigations in collaboration with police.
- Internal investigations involving staff misconduct or fraud.
- Public safety operations where surveillance may be necessary.

3.6 While the number of requests has previously been reported to the Authority and published in its Annual Governance Statement, to make this more overt, it has been determined that the Committee should now receive a report on this annually. Historically the Authority has received no requests for use of covert surveillance annually.

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4. REPORT DETAIL

4.1 Proper authorisation must be obtained from an Authorising Officer (as set out in Regulation of Investigatory Powers Act (RIPA) Policy) before any covert surveillance can be undertaken. Surveillance is covert only if it is conducted in a way that the subject is unaware of it. All investigatory activities must be:

- Lawful: in accordance with statutory powers.
- Necessary: for a legitimate purpose (e.g., preventing crime).
- Proportionate: the least intrusive means to achieve the objective.

Oversight and Accountability

4.2 Fire and rescue services are subject to inspection by the Investigatory Powers Commissioner's Office (IPCO).

4.3 Over the course of 2025/26 no covert surveillance or request for covert surveillance activity have been undertaken, neither has the Authority been subject to any investigation by the IPCO.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 The RIPA and IPA set the framework that ensures any use of covert surveillance activity by the Authority complies with human rights requirements.

6.2 The Service must report on an at least annual basis to the Authority, any (even if none) covert surveillance activity requests by officers.

6.3 Over the course of 2025/26 no covert surveillance or requests for covert surveillance activity have been undertaken, neither has the Authority been subject to any investigation by the Investigatory Powers Commissioner's Office (IPCO).

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Background Papers

None

Glossary/Abbreviations

CCTV	Close Circuit Television
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
IPA	Investigatory Powers Act 2016
IPCO	Investigatory Powers Commissioner's Office
RIPA	Regulation of Investigatory Powers Act 2000

	Agenda Item No. 15
Governance, Audit and Scrutiny Committee 6 July 2026	**Report by the Area Manager of Service Improvement**

ANNUAL REVIEW OF STRATEGIC LEADERSHIP TEAM REGISTER OF INTERESTS

1. SUMMARY

1.1 The report supports the Committee's oversight responsibilities under the Constitution to "maintain oversight of Strategic Managers' registers of interests."

1.2 The Strategic Leadership Team (SLT) Register of Interests is reviewed at least annually and amended as necessary to reflect any changes in personnel or declared interests.

1.3 The Register is published on the Service's website in the interests of transparency and public accountability.

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2. RECOMMENDATION(S)

2.1 It is recommended that the Governance, Audit and Scrutiny Committee notes the contents of this report and the arrangements in place for the review and publication of the Strategic Leadership Team (SLT) Register of Interests on the website.

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3. BACKGROUND

3.1 It is a requirement under the Constitution, Part 2, Article 6 – Governance, Audit and Scrutiny Committee, Section 6.4.6(a), that the Committee maintains oversight of Strategic Managers' registers of interests.

3.2 The SLT Register of Interests is reviewed at least annually in April and also updated as and when there are changes in personnel on SLT. In considering arrangements for transparency, the Service has drawn on the approach set out in the Localism Act 2011, which requires councillors' registers of interests to be published. Using this as a foundation, and in the interests of openness and public transparency, the officers' register of interests is published on the Service's website.

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4. REPORT DETAIL

4.1 In accordance with its constitutional requirement to maintain oversight of Strategic Managers' registers of interests, the Committee can view the SLT Register of Interests on the website.

4.2 The register is maintained as a standing record, reviewed at least annually and amended as necessary to reflect any changes in personnel or declared interests. To support openness and consistency with broader standards of public accountability, the register is published on the Service's website.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 The annual review of the SLT Register of Interests has been completed. Continued review and publication of the register provides assurance that appropriate arrangements are in place to support transparency, accountability and public confidence in the governance of the Service.

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Background Papers

Constitution | Humberside Fire

Glossary/Abbreviations

DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
SLT	Strategic Leadership Team

GOVERNANCE, AUDIT & SCRUTINY COMMITTEE – SCRUTINY WORK PROGRAMME 2026/27

Date of Meeting	Topic	Scope	Source	Lead
9 November 2026 [Report deadline: 12 October 2026]	**Procurement & Commercial**	• Have a Procurement/Commercial Strategy (or equivalent) linked to wider FRS goals and objectives • Conduct all commercial and procurement activity in compliance with relevant procurement legislation and any other statute, law, government policy notes • Clearly define those accountable and responsible for its procurement and commercial activity and ensure sufficient capability and capacity to deliver, including ongoing training and continued professional development • Ensure that organisational decisions and the measures implemented support equality, diversity, and inclusivity, are non-discriminatory and that appropriate impact assessments are undertaken • Ensuring the procurement process includes added value/social return on investment	• Fire Standard: Procurement and Commercial • HFRS Strategic Plan 3.1 & 3.4	**Head of Procurement**
9 November 2026 [Report deadline: 12 October 2026]	**Emergency Response Driving**	• Comply with legislation and regulations that apply to emergency response driving • Give due regard to relevant National Guidance to support instructor and driver training including the NFCC Emergency Response Driver and Instructor Framework • Ensure that records of driver competency and revalidation training are kept and maintained • Ensure that driver training provision is periodically independently quality assured.	• Fire Standard: Emergency Response Driving and • HFRS Strategic Plan 1.5	**Head of Training** Driver Training Supervisor

Date of Meeting	Topic	Scope	Source	Lead
8 February 2027 [Report deadline: 11 January 2027]	**Responding to fires and other emergencies**	• Developed response strategy that is based on a thorough assessment of risk to the community. • Have an appropriate range of resources (people and equipment) available to respond to personal, property and environmental risk in line with its risk management plan. • Understand and actively manages the resources and capabilities available for deployment. • Able to handle calls in a timely manner to ensure public safety. • Able to manage the fair deployment (and temporary redeployment) of resources to meet operational need • Reference to Vision 2050 – resourcing for now and the future	• HMI Criteria • HFRS Strategic Plan 1.4 & 1.5	**Head of Emergency Response** District Manager – Hull District Manager – East Riding District Manager – South Bank
8 February 2027 [Report deadline: 11 January 2027]	**Health and Wellbeing of the Workforce**	• Effective, trusted and well-understood policies and procedures to support and maintain the health, safety and wellbeing of its staff. • Leaders at all levels prioritise and promote the physical and mental health of all staff, with a strong focus on prevention and early intervention	• HMI Criteria • HFRS Strategic Plan 2.3	**Head of Occupational Health & Wellbeing**

Date of Meeting	Topic	Scope	Source	Lead

8 March 2027
 	
[Report deadline: 8 February 2027]
	Communication and Engagement	• Have a strategic approach to communications and engagement, including consultation, which includes clear principles about how the organisation will communicate with its audiences, aligned to organisational goals of the service, its values and the principles contained within the Core Code of Ethics
		• Have leaders that support the strategic approach to communications and engagement and are exemplars in good communication behaviours and principles, aligned to those included in the NFCC Leadership Framework
		• Have an appropriately resourced and competent communications and engagement capacity that:
		  ○ plans for and manages reactive communication issues such as crises and emergencies, working with local resilience partners
		  ○ plans proactive communications internally and externally; and
		  ○ carries out meaningful engagement exercises and consultations, aligned to the Gunning Principles to inform strategic direction and support decision making processes
			• Fire Standard: Communication and Engagement
			• HFRS Strategic Plan 4.2
				Head of Corporate Assurance
				
				Senior Communications Officer

8 March 2027 [Report deadline: 8 February 2027]	**Environmental Sustainability**	• Ensure operational practices that minimise our environmental impact and support the sustainability of the Service, including a clear policy and / or delivery plan • Evidence compliance with related legislation and regulations that apply • Evidence of the management, recording and reporting of related performance standards / targets • Demonstrate evaluation and learning from activities	• HFRS Strategic Plan 3.3	**Head of Health & Safety, Environmental Sustainability and Organisational Learning**

Date of Meeting	Topic	Scope	Source	Lead
BRIEFING NOTE [Deadline: 8 June 2026]	**Major and multi-agency incidents preparedness**	• Working with neighbouring FRSs to form part of a multi-agency response in line with Joint Emergency Services Interoperability Principles (JESIP). • Participation in the LRF, ensuring being well prepared for, or routinely contributing to, multi-agency debriefs. • Local arrangements to ensure compliance with, and supporting, the requirements within the 'National Coordination and Advisory Framework (NCAF) England'. Further to the Scrutiny Item of 10 November 2025, to provide a further update on: • Management of joint exercise programme, including requirements, types and frequency. • Recording processes used to capture exercises.	• HMI Criteria • HFRS Strategic Plan 1.1	**Head of Estates and Resilience**