Annual Governance Statement 2025/26

Executive Summary

This Annual Governance Statement presents Kent and Medway Fire and Rescue Authority's assessment of the effectiveness of its governance arrangements for 2025/26. It concludes that the Authority continues to maintain a strong and effective governance framework, aligned to the CIPFA/SOLACE principles of good governance and supported by robust arrangements for risk management, internal control, financial stewardship, and transparent decision-making.

The assessment is informed by a comprehensive range of assurance sources, including Substantial Assurance from Internal Audit, an unqualified external audit opinion on its 2024/25 Statement of Accounts, positive overall HMICFRS findings, performance monitoring, and management self-assessment. Collectively, these provide strong evidence that the Authority's governance arrangements are operating effectively and are well embedded across the organisation.

Key strengths include the close alignment between governance, strategy and financial planning; active Member oversight through the Audit and Governance Committee; strong ethical and behavioural frameworks; and a clear commitment to transparency, accountability and continuous improvement. The Authority also demonstrates maturity in areas such as information governance, stakeholder engagement, workforce development and organisational learning.

A small number of areas for improvement have been identified, including strengthening organisational awareness of key governance frameworks, enhancing some aspects of reporting and contract compliance, and ensuring consistency in the application of governance processes across all teams. These areas are being addressed through targeted action planning and represent opportunities to strengthen an already effective control environment.

Overall, the Authority is satisfied that its governance arrangements remain robust, proportionate and effective, and support the proper conduct of its business, the achievement of its strategic objectives, and the responsible stewardship of public resources.

Introduction

Kent Fire and Rescue Service is overseen by a dedicated local authority called the Kent and Medway Fire and Rescue Authority (the Authority). The Authority is responsible for maintaining effective governance arrangements to support the achievement of its objectives and the proper use of public funds. These arrangements are aligned to the principles set out in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework.

This Statement provides an annual assessment of the effectiveness of those arrangements, complementing the Authority's Local Code of Good Governance, which sets out the governance framework in detail.

What this Statement Tells You

This Statement summarises the results of the Authority's annual review of governance arrangements and provides an assessment of their effectiveness over the financial year. It highlights key areas of strength and identifies any actions required to support continuous improvement.

What is Governance?

Governance is defined by CIPFA as the arrangements put in place to ensure that intended outcomes are achieved while acting in the public interest.

The Authority applies the seven principles of good governance set out in the CIPFA/SOLACE framework. Details of how these are embedded in practice are set out in the Authority's Local Code of Good Governance, which underpins this Statement.

Who is Responsible for Ensuring Good Governance?

The Authority has overall responsibility for ensuring effective governance arrangements are in place. Specific responsibilities are delegated to Members, Committees and senior officers in accordance with the Authority's governance framework.

The Audit and Governance Committee provides independent assurance on the adequacy of risk management, internal controls and financial reporting processes. Senior officers are responsible for implementing and maintaining effective systems of control across their areas of responsibility.

Further detail on governance roles and responsibilities is set out in the Local Code of Good Governance.

Governance, Strategy and Planning – How does it all fit together and interact?

At the heart of the Authority is a clear vision, supported by defined aims and objectives and underpinned by a strong customer focus. These elements provide the foundation for how the Authority plans, prioritises and delivers its services.

The Authority adopts a structured approach to strategic planning, beginning with an assessment of long-term risks and opportunities, informed by a wide range of national and local data sources. This is supported by consultation with stakeholders and communities to ensure that priorities reflect both current and emerging risks and the expectations of the public.

The outcomes of this process are captured within the Authority's strategic plans, including the Community Risk Management Plan 2025–29 (CRMP), which sets out the key priorities and actions required to address identified risks and challenges. These plans are designed to ensure an integrated approach across teams and to align operational activity with strategic objectives.

Delivery of these priorities is supported through internal planning and performance arrangements that translate strategic objectives into coordinated activities across the organisation. These arrangements ensure that resources are aligned with priorities and that progress is regularly monitored and reported to Members.

The Authority's Medium-Term Financial Plan (MTFP) and Infrastructure Plan are closely aligned to its strategic priorities, ensuring that financial decisions support the delivery of planned outcomes and contribute to long-term sustainability.

The Authority meets its statutory and governance reporting requirements through the publication of this Annual Governance Statement, providing transparency on governance, performance, and compliance with the Fire and Rescue National Framework.

The Authority's governance framework is based on the principles set out in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework. Compliance with these principles is demonstrated through the Authority's Local Code of Good Governance, which is reviewed annually. In addition, ongoing assurance is provided through regular review of financial management arrangements against the CIPFA Financial Management Code.

Key Pieces of Legislation and Guidance

The Authority operates within a well-established legislative and regulatory framework which underpins its governance arrangements, decision-making, and accountability. These requirements are set out in full within the Authority's Local Code of Good Governance and are subject to regular review.

Key elements of this framework include legislation governing financial reporting and internal control (such as the Accounts and Audit Regulations), the statutory responsibilities of fire and rescue authorities, and broader governance requirements placed upon local government bodies. Collectively, these ensure that the Authority:

- Maintains effective systems of internal control and financial management
- Operates in accordance with relevant legislation and statutory guidance
- Delivers services in line with national priorities and local risk
- Safeguards public money and ensures value for money

The Authority also has regard to sector-specific guidance and professional standards, including the CIPFA Financial Management Code and the Fire and Rescue National Framework for England, which together reinforce expectations around financial sustainability, operational effectiveness, and transparency.

A comprehensive list of the legislation and guidance applicable to the Authority is set out in the Local Code of Good Governance, which should be read alongside this Statement.

Assessment of Governance Effectiveness and Supporting Assurance

The Authority's assessment of its governance arrangements is informed by a comprehensive and robust range of assurance sources, including internal and external audit activity, inspection outcomes, performance monitoring, and management self-assessment. The breadth and independence of these sources provide a well-rounded and reliable evidence base, offering strong assurance on the effectiveness of internal control, risk management, and governance processes, and underpinning the overall conclusion set out below.

- **The views of the External Auditor**, in the; External Auditor's update of the statement of accounts 2024/25 and letter of representation for 2024/25 and; the Audit Risk Assessment for 2025/26 presented to the April 2026 Audit and Governance Committee. An 'unqualified' audit opinion has been issued for the 2024/25 financial statements.

- **The Internal Audit** Annual Report for 2025/26 provides an overall opinion of Substantial Assurance, indicating that arrangements for governance, risk management and internal control are well designed and operating effectively across the Authority. While a small number of improvement areas have been identified, these are not considered to have a significant impact on the Authority's overall risk exposure and are being addressed within agreed timescales. The Report was presented to and approved by the Audit and Governance Committee in April 2026, providing further assurance through Member scrutiny and oversight. Collectively, this opinion demonstrates the robustness of the Authority's governance

framework.

- The Authority's most recent **HMICFRS inspection** provides strong assurance that robust governance arrangements are in place, having maintained its outstanding performance in understanding risk and managing the future affordability of the service, and achieving good judgments in making the best use of resources, promoting the right values and culture, preventing fires and other risks, and getting the right people with the right skills.

- The Authority complies with the **CIPFA Financial Management Code**, which underpins strong financial management, transparency, and long-term sustainability. Compliance is subject to regular review and actively informs financial planning and decision-making. This approach demonstrates the Authority's commitment to robust governance and financial stewardship, as set out in the Authority's Local Code of Good Governance.

- Ongoing **evaluation of performance against the Authority's Community Risk Management Plan** (CRMP) and supporting plans for the period 2025 – 2029. This document sets out the Authority's strategic priorities and key performance indicators for the period and is based on the responses to the public consultation on the risk analysis and assessment set out in the document "Creating a Safer Future – Together" and a peer review conducted by Hampshire and Isle of Wight Fire and Rescue Service.

- The review and update of the Corporate Risk Register, reported to the January 2026 Audit and Governance Committee as part of the annual review of strategic and corporate risk management and risk appetite, demonstrates effective governance through regular Member oversight, robust scrutiny of key risks, and clear accountability for risk management arrangements.

- The Authority completed its annual review of the Local Code of Good Governance, reaffirming alignment with the CIPFA Governance Framework and Financial Management Code. Approval by Members at the April 2026 Audit and Governance Committee provides assurance that robust governance standards are maintained and regularly scrutinised.

- The Authority undertook a **self-assessment evaluation of operational performance** against the Fire and Rescue National Framework. The outcome of the assessment is detailed in the latest Statement of Assurance 2024/25, which was reviewed by Members at the October 2025 meeting of the Authority, demonstrating active Member scrutiny and challenge, and reinforcing the Authority's commitment to robust governance, accountability, and continuous improvement.

- **Ongoing self-assessments** undertaken by senior officers responsible for functional areas of the Authority and validated by the Corporate Management Board, including the level of awareness of the role and interrelationship between control systems.

- **Independent external awards and accreditations** that provide additional assurance that the Authority's governance framework is operating effectively, reflecting clear organisational standards, strong leadership, commitment to equality, diversity and inclusion, support for workforce wellbeing, good volunteer management, and professional competence in operational command, as demonstrated through recognition such as the Pride in Care Standard, MoD Employer Recognition Scheme Gold Award, Investors in Volunteers, Skills for Justice Incident Command accreditation, and the Platinum Medway Workplace Wellbeing Award 2025.

- The Authority delivers a **programme of community campaigns** and engagement activities to support prevention and strengthen public accountability. Initiatives such as Is Your Smoke Alarm Out of Date and Make the Right Call – Water Safety, alongside wider community events, promote risk awareness and community safety. This approach reflects strong governance through effective stakeholder engagement, transparency, and a clear focus on prevention.

Governance Effectiveness: Assessment Against the CIPFA/SOLACE Framework

The Authority's Local Code of Good Governance sets out how it applies the CIPFA principles of good governance. Compliance with these principles is assessed through a structured self-evaluation of governance effectiveness, benchmarking internal controls, systems, processes, and management arrangements against the CIPFA Framework. This process is supported by evidence demonstrating that governance arrangements are robust, transparent, and accountable across all areas of activity.

Principle A
Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

Ethical Behaviour and Culture

The Authority maintains a strong ethical culture through clear standards and leadership expectations that apply to both employees and Members. Key controls include the Code of Ethical Conduct, Behaviour and Culture Framework, and formal arrangements for reporting and addressing misconduct, supported by anti-fraud and corruption policies and plans. Together, these ensure that ethical breaches are investigated, lessons are embedded, and expected behaviours are consistently reinforced.

Outcomes include a workforce that understands expected standards, demonstrates professional conduct, and operates within a supportive, inclusive environment informed by colleague engagement and diversity forums.

Compliance with Laws and Regulations

The Authority ensures lawful and compliant decision-making through defined governance structures and statutory oversight. Core controls include the Monitoring Officer function, the Local Code of Good Governance, and policies covering data protection, anti-fraud, anti-bribery, and anti-money laundering. The Speak Up Policy further strengthens compliance by enabling concerns to be raised and investigated formally.

These arrangements ensure decisions are legally sound, risks are managed appropriately, and any non-compliance is identified and addressed in a timely and transparent manner.

Ethical Relationships with Suppliers, Partners and Third Parties

The Authority promotes ethical standards across its external relationships through procurement and partnership controls. These include the Modern Slavery Policy and equality requirements within procurement processes, ensuring suppliers meet legal and ethical expectations. Training and due diligence processes help identify and mitigate risks within supply chains.
As a result, the Authority maintains transparent, fair, and lawful partnerships, reinforcing its ethical commitments beyond the organisation and supporting responsible service delivery.

Principle A - Evaluation of Effectiveness

Taken together, these arrangements provide a strong and coherent framework for promoting integrity, ethical behaviour and compliance across the Authority. Clearly defined expectations, supported by effective oversight, reporting mechanisms and embedded policies, ensure that standards are consistently applied and upheld. This integrated approach enables the Authority to identify and address risks promptly, reinforce appropriate behaviours, and sustain a culture of accountability and professionalism. As a result, there is clear assurance that the Authority acts lawfully, ethically and transparently, maintaining the confidence of stakeholders and aligning with the principles set out in the CIPFA/SOLACE Delivering Good Governance framework.

Principle B
Ensuring openness and comprehensive stakeholder engagement.

Openness and Transparency in Decision-Making

The Authority ensures transparency through clear governance structures and open access to decision-making. Key controls include public meetings, published reports and constitutional documents, and defined terms of reference for internal governance groups. Strategic planning, including the CRMP, is underpinned by structured risk analysis and consultation principles.

These arrangements enable stakeholders to understand how decisions are made, ensure appropriate scrutiny and challenge, and support accountable, transparent governance.

Public Consultation and Customer Feedback

The Authority engages stakeholders through formal consultation processes and ongoing feedback mechanisms that inform service delivery and planning. Core controls include structured public consultations, a Customer Feedback Policy, and accessible communication channels. Feedback is systematically analysed, reported, and used to shape future plans and improvements.

Outcomes include demonstrable responsiveness to community views, high levels of customer satisfaction, and continuous service improvement driven by stakeholder input.

Access to Information and Inclusive Stakeholder Engagement

The Authority supports openness by ensuring clear access to information and embedding stakeholder engagement in organisational change. Key controls include Freedom of Information and data access policies, alongside mandatory impact assessments to identify and engage affected stakeholders.

These arrangements promote transparency, protect information rights, and ensure that decisions are informed by the needs and perspectives of diverse stakeholders.

Principle B - Evaluation of Effectiveness

Overall, these arrangements are considered effective as they ensure openness and stakeholder engagement are embedded within decision-making processes. Clear governance structures, transparent reporting and accessible information enable effective scrutiny and accountability. Engagement mechanisms provide consistent and meaningful opportunities for stakeholders to influence planning and service delivery, with feedback actively used to inform improvement. Collectively, this demonstrates that the Authority operates in a transparent and inclusive manner, maintaining public trust and ensuring decisions are well-informed and responsive, in line with the CIPFA/SOLACE Delivering Good Governance framework.

Principle C
Defining outcomes in terms of sustainable economic, social, and environmental benefits.

Sustainable Economic Benefits

The Authority delivers economic sustainability through integrated planning, financial control, and performance oversight. Key controls include the CRMP, Medium-Term Financial Plan, and annual strategies covering capital, treasury, and reserves, all aligned to long-term risk and investment priorities. Performance and value for money are monitored through regular reporting, external inspection, and internal review frameworks.

These arrangements ensure resources are prioritised effectively, financial resilience is maintained, and services are delivered efficiently with demonstrable value for money.

Sustainable Social Benefits

The Authority defines social outcomes through safer communities, effective response services, and wider public value. Core controls include the CRMP, Social Value Policy, and formal risk management processes, supported by consultation and performance monitoring. Governance arrangements ensure risks are identified, managed, and reported, while service delivery integrates prevention, response, and resilience activities.

Outcomes include improved community safety, stronger public confidence, and delivery of broader social value beyond core emergency services.

Sustainable Environmental Benefits

The Authority embeds environmental sustainability through strategic commitments and operational controls. These include the Climate Action Plan, environmental priorities within the CRMP, and ongoing monitoring through dedicated governance forums. Investment in estate, fleet, and resource efficiency supports carbon reduction and environmental improvement.

As a result, environmental considerations are integrated into decision-making, supporting reduced emissions, more sustainable operations, and alignment with longer-term climate objectives.

Principle C - Evaluation of Effectiveness

Overall, these arrangements are considered effective as they demonstrate a clear and consistent link between strategic planning, resource allocation and the delivery of sustainable economic, social and environmental outcomes. Outcomes are defined through robust frameworks, informed by risk and stakeholder engagement, and supported by regular performance monitoring and review. This ensures that decision-making remains evidence-based, value for money is achieved, and the Authority is able to adapt to emerging risks and priorities. Collectively, these controls provide assurance that the Authority is delivering sustainable benefits to its communities in line with the CIPFA/SOLACE Delivering Good Governance framework.

Principle D
Determining the interventions necessary to optimise the achievement of the intended outcomes.

The Authority has established a coherent framework to ensure that decision-making, planning, performance management and partnership activity are consistently focused on identifying and implementing the most effective interventions to achieve intended outcomes.

Informed Decision-Making and Governance

The Authority ensures effective interventions through structured governance and access to timely, relevant information. Key controls include defined decision-making frameworks, Member oversight, and formal scrutiny arrangements, supported by transparent reporting. These arrangements enable informed decisions, clear accountability, and consistent alignment between strategy, risk, and operational priorities.

Customer Insight and Continuous Improvement

The Authority uses customer feedback and performance data to shape service improvements. Core controls include structured feedback processes, monitoring of satisfaction and complaints, and analysis to identify trends and root causes. This ensures services remain responsive, with continuous improvement driven by evidence of customer experience and need.

Integrated Planning and Delivery

A joined-up planning framework aligns risk, priorities, and resources across the organisation. Key controls include strategic and operational plans, performance reporting, and targeted delivery activity focused on prevention and risk reduction. These arrangements support effective intervention at scale, ensuring resources are directed towards those most at risk and outcomes are consistently achieved.

Organisational Efficiency and Resource Alignment

The Authority strengthens delivery through ongoing process improvement and clear resource planning. Controls include structured review methodologies, team planning, and leadership oversight to ensure capacity and capability align with priorities. This enables efficient use of resources and ensures interventions are proportionate, targeted, and deliver maximum impact.

Financial Planning and Sustainability

Financial strategies underpin the delivery of interventions by aligning funding with long-term priorities. Key controls include the Medium-Term Financial Plan and supporting capital and investment strategies, all subject to Member approval and review. These arrangements ensure interventions are affordable, sustainable, and focused on achieving long-term outcomes.

Performance Monitoring and Evaluation

The Authority evaluates the effectiveness of interventions through regular performance reporting and structured reviews. Controls include operational reporting to Members and formal evaluation of strategic delivery periods. This ensures outcomes are measured, lessons are identified, and future interventions are informed by evidence and continuous learning.

Partnership Working and Collaboration

Collaboration is a core mechanism for delivering effective interventions. Key controls include formal partnerships, joint working arrangements, and shared service initiatives across emergency services and other organisations. This enables coordinated responses to complex risks, improves efficiency, and enhances the overall impact of interventions across communities.

Principle D - Evaluation of Effectiveness

Taken together, these arrangements demonstrate that the Authority is giving effect to Principle D of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework by using evidence, planning, performance information and partnership working to identify and deliver the interventions most likely to achieve its intended outcomes. They are effective because they align decision-making, risk, resources and delivery activity; enable the Authority to target effort where need and risk are greatest; and ensure that interventions are kept under review through performance monitoring, customer feedback and evaluation.

Principle E
Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Continuous Improvement and Organisational Learning

The Authority embeds continuous improvement through structured performance review, feedback and assurance processes. Learning from internal and external sources, including national standards and major inquiries, is systematically captured and applied. Independent oversight and formal reporting to Members ensure transparency, accountability and that improvements lead to measurable organisational outcomes.

Workforce Capability, Skills and Leadership Development

The Authority maintains a skilled and competent workforce through structured training, professional standards and leadership development. Integrated frameworks provide assurance over competence and operational readiness, while accreditation and development programmes ensure consistent standards. A strong focus on inclusion and culture supports workforce engagement and organisational effectiveness.

Organisational Capacity and Effective Resource Management

Capacity and resources are aligned to strategic priorities through clear planning, disciplined project management and oversight arrangements. Continuous improvement methodologies enhance efficiency and service delivery, while leadership boards ensure that resources are effectively prioritised and managed to deliver intended outcomes.

Leadership, Governance and Accountability

Clear governance arrangements define roles, responsibilities and decision-making authority, supported by statutory officers providing financial and legal assurance. These controls ensure decisions are transparent, lawful and aligned to organisational objectives, reinforcing accountability at all levels.

Standards, Culture and Performance Management

High standards of conduct and ethical behaviour are maintained through established codes and transparent reporting. Performance and value for money are monitored through structured reporting and benefits realisation, ensuring delivery of outcomes and continuous strengthening of organisational culture.

Workforce Wellbeing

The Authority supports workforce wellbeing through accessible services and proactive management engagement. These arrangements sustain workforce resilience, enabling colleagues to perform effectively and maintain organisational capacity over the long term.

Principle E - Evaluation of Effectiveness

These arrangements demonstrate that the Authority is performing against Principle E of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework by building organisational capacity through continuous learning, workforce development, strong leadership and clear

accountability. They are effective because they ensure that lessons from assurance activity, feedback and external review are translated into measurable improvement; that colleagues and leaders are equipped through training, accreditation and development frameworks to perform their roles competently; and that capacity, wellbeing and resources are actively managed to sustain performance, resilience and delivery of the Authority's objectives.

Principle F
Managing risks and performance through robust internal control and strong public financial management.

Risk Management and Internal Control

The Authority maintains a robust risk management framework, supported by a Corporate Risk Register and regular oversight by the Audit and Governance Committee. A revised approach introduced in 2024/25 strengthens clarity between strategic and operational risks and ensures alignment with broader planning, including the CRMP. Business continuity arrangements and integrated financial planning further support resilience. These controls provide assurance that risks are effectively identified, managed and monitored.

Financial Management and Stewardship

Strong financial management arrangements underpin the effective use of public resources. Medium-term financial planning aligns resources to priorities, supported by regular budget monitoring and transparent reporting to Members. Independent assurance is provided through external audit, with an unqualified audit opinion on the 2024/25 financial statements, and internal audit, which has confirmed substantial assurance. Anti-fraud arrangements further strengthen the control environment and safeguard public funds.

Performance Management and Accountability

The Authority has clear performance management arrangements, including structured reporting and the use of a balanced scorecard. These enable leadership to monitor delivery against objectives and take corrective action where needed. A strengthened policy framework ensures consistency and effective governance across corporate policies.

Stakeholder Engagement and Transparency

Stakeholder engagement is embedded within strategic planning, with consultation informing key strategies such as the CRMP. This ensures that decisions reflect community risk, priorities and expectations, supporting transparency and accountability.

Information Governance and Data Security

The Authority maintains strong information governance arrangements, supported by clear policies, compliance with data protection legislation and strategic oversight. Independent audit assurance confirms that controls are effective, ensuring that information is managed securely and appropriately.

Principle F - Evaluation of Effectiveness

Overall, these arrangements show that the Authority is applying Principle F of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework by maintaining a well-established system of risk management, internal control, performance oversight and financial management. They are effective because they support the early identification of risks, promote disciplined use of resources, provide clear accountability for delivery, and enable the Authority to respond appropriately to issues affecting performance, compliance, or financial resilience.

Principle G
Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.

Audit, Assurance and Accountability

The Authority maintains robust audit and assurance arrangements to support transparency and accountability. Internal and external audit provide independent assurance on governance, risk management and internal control, with findings reported to Members and subject to ongoing monitoring. Oversight by the Audit and Governance Committee ensures effective scrutiny and continuous improvement.

Transparency and Access to Information

The Authority promotes openness by publishing key financial, performance and organisational information in line with statutory requirements. Clear information governance arrangements and regular review of disclosures ensure that information remains accessible, accurate and compliant, enabling effective public scrutiny.

Open Decision-Making and Public Accountability

Decision-making is transparent, with meetings held in public and supporting information published. Regular reporting on performance, finance and governance ensures that Members are able to scrutinise decisions and hold the Authority to account.

Governance Reporting and Compliance

The Authority meets its statutory responsibilities through the publication of the Annual Governance Statement and adherence to recognised governance frameworks. These arrangements provide assurance that governance remains effective, compliant and aligned to best practice.

Ethical Standards in Partnerships and Supply Chains

The Authority promotes high standards of ethical conduct across its partnerships and supply chains through clear policies and oversight. This includes a zero-tolerance approach to modern slavery and a commitment to equality in procurement, ensuring that governance and accountability extend beyond the organisation.

Principle G – Evaluation of Effectiveness

Taken together, these arrangements demonstrate that the Authority is giving effect to Principle G of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework by embedding transparency, robust reporting, and independent audit within its governance processes. They are effective because they provide clear, timely and reliable information to Members, stakeholders and the public, support informed scrutiny and challenge, and ensure that governance, financial management and internal control are subject to independent assurance and continuous improvement.

Internal Audit Assurance Opinion on Governance Arrangements (2025/26)

During 2025/26, Internal Audit has played a central role in supporting the Authority's governance framework, operating as an independent third line of assurance. The programme of work has been aligned to the Authority's key strategic and operational risks, ensuring that audit activity is focused on areas of highest importance.

The results of 2025/26 audit activity demonstrate a strong control environment overall:

- 71% of audits achieved "Substantial" assurance or above
- No audits received "Limited" or "No Assurance" opinions

Internal Audit work undertaken during 2025/26 provides Substantial Assurance that the Authority's governance, risk management and internal control arrangements are sound and operating effectively. Audit coverage across key areas including procurement, recruitment, grant management, operational service delivery, workforce resource management, and mental health support demonstrates that controls are generally well designed and consistently applied. Strong financial governance was evidenced through high assurance in procurement and effective management of grant funding,

while operational and workforce audits confirmed that appropriate governance frameworks are in place to support service delivery, resilience, and colleague wellbeing.

Whilst some areas for improvement were identified, particularly in relation to consistency of operational processes, monitoring, and systems, these do not represent significant governance weaknesses and are subject to agreed management actions. Positive external inspection outcomes, effective counter-fraud arrangements, and a strong track record of responding to audit recommendations provide further confidence. Overall, the Authority can demonstrate that it has robust governance arrangements aligned to CIPFA/SOLACE principles, supported by a culture of accountability and continuous improvement.

Internal Audit Plan for Governance Assurance (2026/27)

A risk-based Internal Audit Plan has been developed for 2026/27, aligned to the Authority's strategic objectives, ,Corporate Risk Register, and Fraud and Bribery assessments, to support the continued provision of independent assurance over governance, risk management and internal control arrangements.

The Plan includes targeted reviews across key areas of organisational risk and priority, including quality assurance of operational activity (Home Fire Safety Visits), workforce management (attendance and sickness), decision-making processes (including Equality and People Impact Assessments), cyber security, ethical standards and organisational culture, ICT supply chain security, and the Community Risk Management Plan (CRMP). In addition, advisory work on project management and ongoing counter-fraud activity will further strengthen governance arrangements by supporting effective design and implementation of new and emerging processes.

The focus of this audit coverage demonstrates a clear commitment to proactive, risk-based governance, providing assurance over high-impact areas such as operational service delivery, workforce resilience, digital risk, and organisational culture. The inclusion of audits linked to extreme and major risks, alongside flexibility to respond to emerging priorities, ensures that the Authority maintains strong oversight of its most critical risks.

Together with a robust Internal Audit Charter, defined performance measures, and alignment to professional standards, the Plan supports effective governance by promoting transparency, strengthening accountability, and enabling continuous improvement across the Authority.

Governance Assurance: Management Self-Assessment and Action Planning

As part of the Authority's overarching governance assurance framework, engagement has been undertaken with senior officers from the Strategic Leadership Board to obtain confirmation that their respective teams are operating in accordance with established governance arrangements, policies, and procedures. This process also requires officers to formally identify and report any areas of governance concern, including matters highlighted

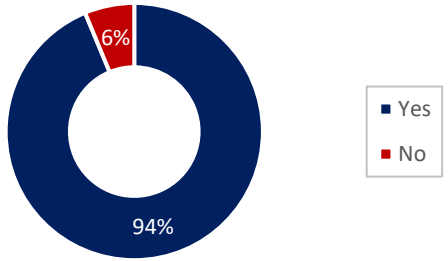
through internal or external scrutiny such as Internal Audit reviews, External Audit findings, HMICFRS inspections, or other independent evaluations of the Authority and its services.

This approach aligns with the principles set out in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016) and its latest addendum, particularly in relation to ensuring openness and comprehensive stakeholder engagement (Principle B), managing risks and performance through robust internal control and assurance mechanisms (Principle F), and implementing good practices in transparency, reporting, and audit to deliver effective accountability (Principle G).

The issues and improvement areas identified through this engagement provide an evidence-based foundation for the Authority's governance action plan for 2026/27 and beyond, supporting continuous improvement and reinforcing a culture of strong, accountable governance.

1. Policies, Objectives and Plans:

- My team are aware of the current Community Risk Management Plan.
- My team are aware of the objectives set through the Annual Plan and have the necessary resources and knowledge to meet the targets that relate to their respective areas of responsibility.
- These objectives are recognised through continuous dialogue with my team.



Managers who answered no said:

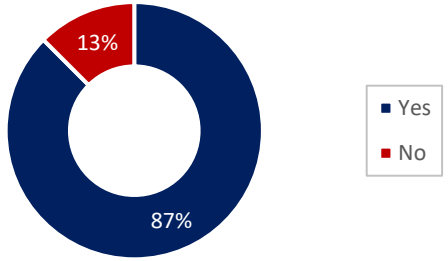
Managers who responded "no" explained that full assurance could not currently be provided because their teams have not met collectively since the publication of the latest plans, due in part to health-related disruption. While some colleagues may have familiarised themselves with the plans individually or via leadership cascades, managers could not confirm consistent awareness across the whole team. This gap will be addressed at the next scheduled team meeting, where the plans will be formally discussed and communicated to ensure full understanding and alignment.

Action plan going forward:

The Authority will strengthen governance assurance by ensuring timely and consistent communication of strategic plans through structured team meetings and enhanced leadership cascades, supported by alternative briefings where needed. Managers will be required to evidence engagement activities, while governance oversight arrangements will monitor compliance and address any gaps. These measures will improve resilience, ensure full team awareness, and support effective delivery of organisational objectives.

2. Compliance:

- My team are aware of the Authority's Constitution and how it sets out the governance and operations of the Authority's plans and activities.
- My team are aware of the Authority's Behaviours Framework.



Managers who answered no said:

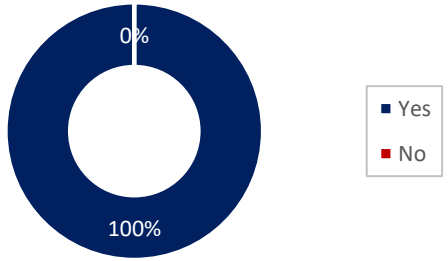
Managers who responded "no" reported that they could not provide full assurance that all colleagues were aware of the Authority's Constitution and Behaviours Framework, particularly where teams had not recently met collectively or where there were newly appointed colleagues.

Action plan going forward:

Actions are in place to address this through scheduled team meetings and by strengthening induction and onboarding arrangements for new colleagues.

3. Information Governance:

- My team are aware of their responsibilities under the following areas:
  - Data Protection
  - Cyber Security
- My team are required to complete mandatory training in Data Protection and Cyber Security and completion rates are monitored and reported.



Managers who answered no said:

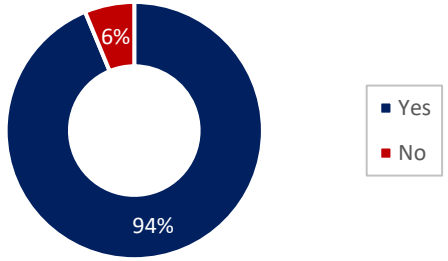
Not applicable – all senior managers confirmed compliance with the Information Governance requirements detailed above.

Action plan going forward:

Build on the strong level of compliance by maintaining a proportionate assurance approach to confirm that information governance responsibilities and mandatory training requirements continue to be understood and consistently applied. This will help sustain high levels of awareness, ensure training completion remains robust, and support the ongoing reinforcement of good practice across the team.

4. Management and People:

- My teams have clearly defined management structures.
- I can confirm that continuous dialogue of colleague and team performance has been carried out.
- I can confirm that the learning and development needs of my team have been identified and where essential for effective service delivery, an action plan is in place to address them.



Managers who answered no said:

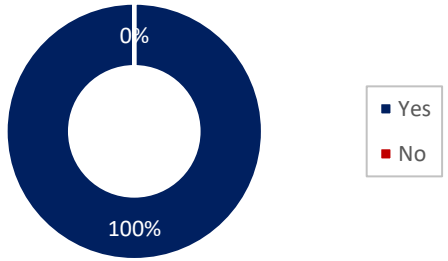
A small minority of managers reported limited assurance over how consistently continuous dialogue on colleague and team performance is taking place. This indicates a need to strengthen and formalise regular performance conversations to ensure they are occurring effectively and consistently across the team.

Action plan going forward:

Strengthen the consistency of performance conversations across teams by promoting greater awareness and use of the Authority's existing performance management processes. This should include reinforcing expectations for regular one-to-ones and team check-ins, supporting managers to apply current processes consistently, and monitoring implementation to provide assurance that meaningful performance dialogue is taking place effectively across the organisation.

5. Performance Management:

- My team are aware of the objectives and targets concerning their respective areas of responsibility, how these are determined and when they are to be reported.
- I can confirm that where performance management targets are set for the team they are communicated to and acknowledged by colleagues in a timely and accurate manner.
- Any complaints and Freedom of Information (FOI) requests are monitored and responded to in accordance with timescales set out.



Managers who answered no said:

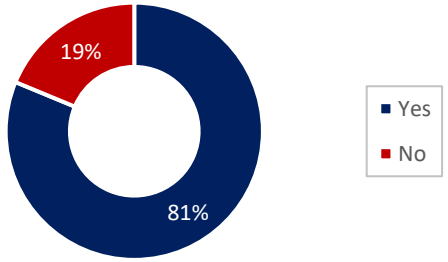
Not applicable – all senior managers confirmed compliance with the Performance Management governance requirements detailed above.

Action plan going forward:

Maintain the strong level of compliance by implementing a proportionate assurance approach to confirm that performance management practices (including target setting, communication, and FOI/complaints handling) remain consistently applied. This will help sustain high standards, provide early visibility of any emerging risks, and support the sharing of best practice across teams.

6. Risk Management:

- My team are aware of the Corporate Risk Management Policy and their responsibilities under risk management.
- My team are aware of the escalation process concerning risks and the procedure of elevation of risks to a Strategic level.
- I can confirm that relevant risks for my respective areas of responsibility have been recorded in the Authority's Corporate Risk Register and are subject to review during the financial year.



Managers who answered no said:

Some managers reported limited assurance that all team members are fully aware of the Corporate Risk Management Policy and the process for escalating risks beyond health and safety matters. However, relevant risks are recorded in the Corporate Risk Register and reviewed regularly.

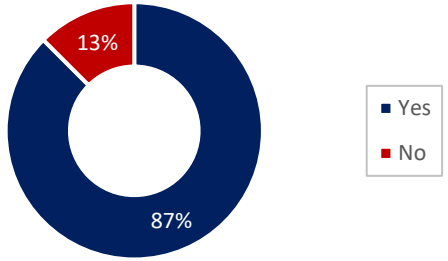
Action plan going forward:

Strengthen awareness of the Corporate Risk Management Policy and risk escalation procedures by reinforcing these requirements through team meetings, manager communication and onboarding arrangements for new colleagues, while continuing regular review of relevant risks through the Corporate Risk Register.

7. Financial Management:

- I can confirm that budgetary control procedures are in place within my team to comply with the Financial Management Policy in place across the Authority and its underlying codes of practice and relevant legislation.

- I confirm that budget holders within my team are aware of, and have complied with, the Authority's Procurement Policy.



Managers who answered no said:

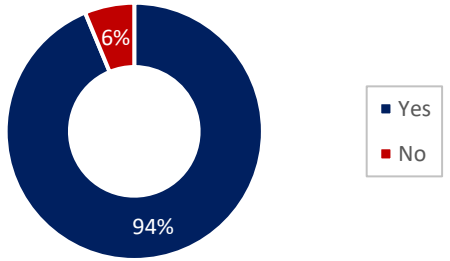
For some areas, managers reported that financial management requirements were not directly applicable because their teams do not hold budgets or have direct budgetary responsibilities. As a result, no significant governance issue was identified in relation to financial management within those teams.

Action plan going forward:

Ensure that roles and responsibilities for budget management and procurement compliance are clearly understood across all teams, including confirming where financial management requirements are not directly applicable.

8. Fraud and Litigation:

- My team are aware of the Authority's Speak Up policy and fraud reporting procedures.
- I can confirm that I have no knowledge of any fraud that may have an adverse effect on the Authority.
- I can confirm that I have no knowledge of any litigation or claims involving the Authority which require disclosure in the Financial Statements as at 31 March, which exceed £50,000 (in that the Authority could be liable for costs or a fine).



Managers who answered no said:

A small number of managers reported that they could not provide full assurance that all team members were aware of the Authority's Speak Up policy and fraud reporting procedures, although this was expected to be confirmed through the next team meeting. No concerns were raised regarding fraud, litigation or claims requiring disclosure.

Action plan going forward:

Strengthen awareness of the Authority's Speak Up policy and fraud reporting procedures through team communication and routine reinforcement, with confirmation through team meetings to ensure all colleagues understand how concerns should be raised.

Governance Effectiveness: Areas for Development

The following areas of focus have been identified by the Strategic Leadership Board (SLB) through the Authority's self-assessment of its governance arrangements and the development of associated action plans. These areas represent opportunities to further strengthen the effectiveness, consistency, and transparency of the Authority's governance framework. The actions outlined are intended to support continuous improvement and ensure that governance arrangements remain robust, proportionate, and aligned with the Authority's strategic objectives.

Policy Framework and Governance Structure

The Authority has made strong progress in maintaining and updating its policy framework, including the review of key financial policies and the introduction of a Data Governance Policy in response to external audit feedback. However, there remains an opportunity to enhance consistency in policy structure and improve organisational awareness of governance documents such as the Constitution. To address this, work will continue to align all policies to the agreed Tier 2 and Tier 3 framework, ensure they progress through the appropriate governance processes, and strengthen communication to support greater awareness and consistent application across the organisation.

Financial Management and Oversight

Financial management arrangements are well established, with strengthened processes such as regular budget review meetings already in place. External audit has, however, identified an opportunity to enhance the transparency of financial performance reporting, particularly in relation to tracking delivery against planned savings. In response, further development of reporting will ensure clearer visibility of savings performance, including progress, risks, and variances, thereby supporting robust oversight and informed decision-making.

Risk, Fraud and Assurance

The Authority continues to maintain a proactive approach to risk and assurance, with plans in place to refresh the Fraud Action Plan and ongoing improvements to HR systems and audit processes. These developments present an opportunity to further strengthen assurance arrangements, particularly through improved use of data and system capability. The focus will therefore be on enhancing risk management and assurance frameworks by updating key plans and embedding more robust, data-driven oversight of workforce and governance processes.

Procurement and Contract Compliance

While procurement governance arrangements are in place and regularly reported, there remains a recognised need to improve contract compliance across a number of teams. This represents an opportunity to strengthen oversight and ensure that all services and works are underpinned by compliant contractual arrangements. Continued focus will be placed on improving visibility, governance, and compliance in procurement activity, supported by regular reporting and engagement with relevant teams.

Performance, Reporting and Operational Assurance

The Authority has introduced a range of measures to support operational assurance, including quality assurance processes for Home Fire Safety Visits and established reporting mechanisms. There remains scope to further strengthen the consistency and clarity of reporting, particularly in relation to

compliance with operational guidance and policy. Going forward, enhancements will be made to reporting frameworks to provide clearer, more consistent oversight of performance, compliance, and assurance activities across the organisation.

Training, Awareness and Culture

The importance of mandatory training and organisational awareness is well recognised, with processes in place to encourage completion and reinforce key governance messages. However, reliance on manual reminders presents an opportunity to further strengthen compliance and engagement. The Authority will continue to promote a culture of accountability and awareness by reinforcing expectations around training completion and increasing understanding of key governance frameworks, ensuring these are embedded within day-to-day activities.

Equality, Inclusion and Service Design

The Authority has a well-developed suite of equality of access documents that support inclusive service delivery. The next stage of development is to ensure these principles are consistently understood and applied across teams. By strengthening awareness and embedding these considerations into planning and decision-making, the Authority will enhance service design and delivery, ensuring it remains responsive to the needs of all communities and supports effective, evidence-based decision-making.

Emerging Governance Risks and Future Priorities

The Authority recognises that maintaining effective governance requires ongoing review and responsiveness to an increasingly complex and evolving operating environment. In line with the CIPFA/SOLACE Delivering Good Governance in Local Government framework, governance arrangements are continually assessed to ensure they remain fit for purpose, resilient and capable of supporting the delivery of strategic objectives.

A number of emerging pressures continue to shape the Authority’s governance landscape. Financial sustainability remains a key consideration, with ongoing uncertainty in public sector funding, inflationary pressures and increasing service demand requiring careful long-term planning and strong financial oversight. At the same time, workforce capacity and capability present a continuing challenge, particularly in ensuring the Authority can attract, retain and develop the skills and leadership required to meet evolving operational demands.

The nature of risk faced by the Authority is also changing. Increasingly complex incidents, including those linked to climate change and wider societal risks, require adaptable and forward-looking risk management arrangements. In parallel, the growing reliance on data, digital systems and emerging technologies introduces new governance considerations, particularly in relation to information security, data protection and the ethical use of information.

The Authority also continues to operate within an environment where partnership working and collaboration are essential to delivering effective services. While this provides significant opportunities, it also increases the need for clear governance, accountability and oversight across organisational boundaries.

In response to these challenges, the Authority has identified a number of key priorities to further strengthen governance arrangements. These include continuing to enhance the maturity of risk management and assurance processes, ensuring that strategic risks are clearly understood and fully integrated into decision-making. Maintaining strong financial governance and building long-term resilience will remain a central focus, alongside continued investment in workforce development, leadership capability and organisational culture.

Further priority will be given to strengthening information governance and oversight of digital and data-related risks, ensuring that emerging technologies are used safely, securely and ethically. The Authority will also continue to develop its approach to performance management, with an increased focus on outcomes, evaluation and demonstrating value for money. In addition, governance arrangements supporting partnership working will be kept under review to ensure they remain robust and transparent.

Overall, the Authority is satisfied that its governance arrangements are well established and operating effectively. However, recognising the importance of continuous improvement, these areas of focus will be progressed through existing governance structures, with regular monitoring and oversight by Members. This will ensure that governance arrangements remain strong, responsive and aligned to best practice, enabling the Authority to meet future challenges with confidence.

Overall Assessment of Governance Effectiveness

The Authority can demonstrate a strong and effective system of governance that is well aligned to the principles of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework. Governance arrangements are comprehensive, embedded across all levels of the organisation, and supported by a robust framework of internal controls, risk management processes, and strategic planning. A wide-ranging evidence base including internal audit (providing a Substantial Assurance opinion), unqualified external audit opinions, positive overall HMICFRS inspection outcomes, and structured management self-assessment provides consistent and credible assurance that governance, risk management, and control arrangements are operating effectively.

A key strength of the Authority’s approach is the integration of governance with strategy, planning, and performance management. The alignment between the Community Risk Management Plan, medium-term financial planning, and operational delivery ensures that resources are clearly linked to priorities and outcomes. This is reinforced by regular monitoring, Member oversight, and transparent reporting, enabling informed decision-making and effective scrutiny.

The Authority also demonstrates strong leadership, ethical standards, and organisational culture, underpinned by well-established codes of conduct, behavioural frameworks, and a proactive approach to inclusion and workforce wellbeing. These arrangements are supported by clear governance structures, defined roles and responsibilities, and active Member engagement through the Audit and Governance Committee, ensuring accountability and oversight are consistently applied.

Risk management, financial stewardship, and internal control arrangements represent further areas of strength. The Authority maintains a clear and regularly reviewed Corporate Risk Register, robust financial management aligned to the CIPFA Financial Management Code, and a mature internal audit function that confirms the effectiveness of key controls. Together, these provide strong assurance over the safeguarding of public resources and the management of organisational risk.

In addition, the Authority shows a clear commitment to transparency, stakeholder engagement, and continuous improvement. Open decision-making processes, comprehensive consultation activity, and accessible reporting arrangements support public accountability and trust. A structured approach to organisational learning, assurance, and improvement including external inspection, internal review, and governance self-assessment ensures that the Authority not only maintains effective governance, but continues to strengthen it over time.

Overall, the Authority's governance arrangements are robust, proportionate, and effective, with strong evidence of compliance with the CIPFA/SOLACE framework. While opportunities for further enhancement have been identified and are being actively progressed, these do not undermine the overall effectiveness of the control environment. Instead, they reflect a mature and forward-looking approach to governance, characterised by high standards, strong assurance, and a clear commitment to continuous improvement.

Joint Statement by the Chair of Audit and Governance and the Chief Executive

We acknowledge our responsibility for ensuring the proper governance of the Authority's affairs and will ensure that sufficient resources are dedicated to ensuring that key controls and processes are implemented, maintained, and monitored for effectiveness. We confirm that this Statement represents an honest and full assessment of the levels of assurance we have obtained following the assessment process as described above.

Vince Maple
Chair Audit and Governance
Kent and Medway Fire and Rescue Authority

Ann Millington
Chief Executive
Kent and Medway Fire and Rescue Authority

This section will be signed by the Chair and Chief Executive following audit and approval by the Audit and Governance Committee.