

# Annual Governance Statement 2022/23

## Introduction

Kent Fire and Rescue Service is overseen and run by a dedicated local authority called the Kent and Medway Fire and Rescue Authority. The [Kent and Medway Fire and Rescue Authority](#) ('the Authority') is responsible for ensuring that it delivers its services in accordance with the prevailing legislation, regulations and government guidance and that proper standards of stewardship, conduct, and professional competence are followed by those working for and with the Authority. In this Authority however, responsibility for the approval of the final accounts and the Annual Governance Statement (AGS) is the responsibility of the Audit and Governance Committee.

The Annual Governance Statement is a legally required review of the Authority's governance and systems of internal control along with an assessment of their effectiveness. The legal requirement to undertake this annual review is set out in [Section 6 of the Accounts and Audit Regulations 2015](#).

Good governance is key to the ethical stance of the organisation and the Authority is committed to applying the principles of good governance as set out in the CIPFA (Chartered Institute of Public Finance and Accountancy) in their '[Delivering Good Governance in Local Government Framework 2016](#)'.

This CIPFA framework is the established standard for public sector governance and by adhering to it, the Authority ensures that the services provided to the people of Kent and Medway are delivered efficiently, effectively and fairly, that public money is used wisely, is properly accounted for and achieves optimum value for money.

The Accounts and Audit regulations state that the publication of an annual governance statement in accordance with the principles of the CIPFA framework fulfils these statutory requirements. It is for this reason that the assessment takes place against the CIPFA framework.

In discharging these responsibilities, the Authority is required to ensure that appropriate arrangements are put in place for the control and management of its business affairs, service performance and finances, and for the management of the risks it faces. It also makes a commitment to keep under review its governance arrangements and address any key issues that may arise.

## **What this statement tells you**

This document sets out the results of the assessment for 2022/23 and enables the reader to form a view of how the Authority meets its duty to deliver services to the people of Kent and Medway effectively and fairly.

This statement provides a summarised account, based on a self-assessment of how our internal controls, systems, processes and management arrangements meet the principles of good governance set out in the CIPFA framework. It is written to provide a clear, simple assessment of how the Authority's governance has operated over the past financial year and identifies any improvements made and any weaknesses or gaps in the arrangements that require addressing.

Its main aim is to provide the reader with confidence that the Authority is effectively managed, and delivers the services required in accordance with current legislation and our stated aims, objectives and values.

The review considers the previous twelve months. This means that the processes, systems and initiatives that were reviewed for this annual governance statement have operated throughout the whole of the financial year ending 31 March 2023 and have remained in operation up to the date of approval of the 2022/23 Statement of Accounts.

Once approved by the Audit and Governance Committee, the [Annual Governance Statement](#) is published on our website alongside the statement of accounts. Paper copies of this report are also available from: Kent Fire and Rescue Service Headquarters, The Godlands, Tovil, Maidstone ME15 6XB, or by telephoning 01622 692121. We will also accept requests made via social media.

## **Relationship with the Fire and Rescue National Framework Statement of Assurance**

[Section 21 of the Fire and Rescue Services Act 2004](#) requires the Secretary of State to prepare a Fire and Rescue National Framework which sets priorities and objectives for fire and rescue authorities in England. The current [Fire and Rescue National Framework](#) was published on 1 June 2018.

Fire and rescue authorities have a statutory duty to have regard to the Fire and Rescue National Framework. Consequently, the Authority undertakes a separate self-assessment of operational performance, known as the Statement of Assurance. The Statement of Assurance is the assessment of the position of the Authority against the Fire and Rescue National Framework and is published as a separate document.

This also links to the revised inspection and assurance process for Fire and Rescue Services that was announced in 2017 as part of the reforms carried out by the Home Secretary. Paragraphs 7.4 and 7.5 of the Fire and Rescue National Framework require Fire and Rescue Authorities to co-operate with HMICFRS and give due regard to reports and recommendations made by HMICFRS.

## **What is governance?**

CIPFA define governance as follows:

*“Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.”*  
*CIPFA, Delivering Good Governance in Local Government Framework, 2016, p12.*

Good governance in public sector organisations is critical as it enables effective organisational structures and processes which, in turn, allow for the attainment of sustainable economic, societal and environmental outcomes. The fundamental function of good governance in the public sector is to ensure that authorities achieve their intended outcomes while acting in the public interest at all times.

Within the Authority, the concept of governance exists against the backdrop of the legal requirement for a review of systems and controls as set out in the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2022 and the daily organisational adherence to the principles of good governance contained within the CIPFA governance framework.

The CIPFA framework defines the seven principles that should underpin the governance of local government organisations and provides a structure to aid authorities in their approach to governance. The seven principles are set out on page 11 of this document:

CIPFA state that local authorities should be able to demonstrate that their governance structures comply with these seven principles. The principles set out in CIPFA framework are embedded in the Authority through its Code of Corporate Governance. This is the means through which the Authority applies the principles of good governance and sets out how the Authority meets each of the principles in its day-to-day activities. However, the launch of the Financial Management (FM) Code 2019 highlights an important focus on improving financial resilience and embedding enhanced standards of financial management. There are therefore clear links between the FM Code and the Governance Framework, particularly in relation to the focus on achieving sustainable outcomes.

## **Who is responsible for ensuring good governance?**

The Authority has overall responsibility for ensuring effective governance arrangements are in place, with the Authority meeting three times a year to conduct its business. The Authority is made up of 25 elected councillors appointed by Kent County Council (21) and Medway Council (4) as well as the Kent Police and Crime Commissioner.

In October 2021 the Authority established a new committee, the Audit and Governance Committee. The purpose of this committee is to provide independent assurance to the Authority of the adequacy of the risk management framework and the internal control environment. Meeting three times

per year, it provides an independent review of Kent and Medway Fire and Rescue Authority's (KMFRA) governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It also oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place. It is also responsible for signing off the final accounts and this AGS for the relevant financial year. The lead officer is the Director of Finance and Corporate Services and there are 10 elected councillors from the Authority who serve as members.

The Chief Executive has management responsibility for ensuring that effective controls and processes are implemented across the Authority in compliance with the Code of Corporate Governance, and these are regularly reviewed and updated with regular reports submitted to the Authority. The Director of Finance and Corporate Services is responsible for ensuring that effective financial controls are in place, the provision of an effective internal audit function, and for reviewing the overall effectiveness of the Governance Framework. However, the whole corporate leadership team has collective responsibility for setting the strategic direction and managing the finances, albeit the Director of Finance and Corporate Services leads in coordinating and facilitating a culture of efficiency and value for money. The future strategic direction is set out in a suite of six strategies, each covering specific areas of the organisation, and detailing what has been achieved and what we aim to achieve. These were approved by the Authority in July 2021 and they underpin the Customer Safety Plan.

The responsibility for ensuring that appropriate systems of internal control are introduced and complied with, remain effective and are regularly reviewed, is delegated to a number of senior managers at Director or Assistant Director level across the Authority. They are charged with delivery of those functions incorporated within each of the functional elements comprising the overall Governance Framework. Where the Authority has developed arrangements to work in collaboration with other fire and rescue authorities or other public bodies, such as the police, every effort is made to ensure that the principles of good governance that are in place within the Authority also operate within the management processes of those collaborative arrangements.

## **Governance, strategy and planning – how does it all fit together and interact?**

At the heart of the organisation is [our vision, aim and objectives](#); these are [supported by our customer promise](#).

The first stage in developing the Authority's plans is to consider the long-term aim and objectives. Once these have been assessed and agreed by Members, proposals for changes to the Service are drawn up and consulted upon with colleagues, members of the public, businesses and community groups as published in the [Safety and Wellbeing Plan](#) (formerly referred to as the integrated risk management plan) which sets out proposed changes for consultation.

The outcomes of the Safety and Wellbeing Plan, once agreed by Members are then fed into the [Customer Safety Plan](#). The Plan is reflected in the [Medium Term Financial Plan](#) and [infrastructure programme \(p25\)](#). The Customer Safety Plan also provides details of the Authority's performance over

the previous year, targets for the coming years and an improvement action plan explaining how we intend to achieve these targets. The information in the Customer Safety plan is updated regularly through the course of the year and republished every four years.

Each Directorate within the Service develops a [strategy](#) that sets out how it will meet the objectives in the Customer Safety Plan. These strategies are updated annually but are completely refreshed on a four yearly cycle, to coincide with the latest Customer Safety Plan.

There are several reports and documents that we are required to publish as a fire and rescue service. The first of these is the [Safety and Wellbeing Plan](#), which is required under the [Fire and Rescue Services Act 2004](#).

We publish an [Annual Governance Statement](#) (this document), in line with the requirements of the Accounts and Audit Regulations 2015. In addition, we undertake and publish the [Statement of Assurance](#), an annual assessment of the position of the Authority against the Fire and Rescue National Framework 2018.

The CIPFA framework states that each local authority should be able to demonstrate that its governance structures comply with the seven principles of good governance in the public sector. In order to achieve this a local authority should develop and maintain a local Code of Governance that reflects these principles. For the Authority, this requirement is met through the publication of our [Code of Corporate Governance](#). This is reviewed annually and an updated version is awaiting Authority approval.

## **Key pieces of legislation and guidance**

The key pieces of legislation relating to the Authority's governance arrangements and operations as a fire authority are as follows:

[Accounts and Audit \(England\) Regulations 2015](#) – This legislation is what requires the Authority to undertake a review of its systems of governance and internal control. The Annual Governance Statement is the report of this review. An amendment to the regulations was published in [2022](#).

[Kent Fire Services \(Combination Scheme\) Order](#) – This is the Order made by Parliament which first established the Authority. It contains the Constitution of the Authority and prescribes the arrangements for the Authority to take over responsibility for Kent Fire Brigade from Kent County Council on 1 April 1998.

[County of Kent Act](#) – This covers access for the fire service to new and extended buildings.

[Fire and Rescue Services Act 2004](#) – This outlines the duties and powers of fire authorities to promote fire safety; fight fires; protect people and property from fires; rescue people from road traffic collisions; deal with other specific emergencies, such as flooding or terrorist attack and other activities in response to the particular needs of their communities and the risks they face.

[The Building Safety Act 2022](#) – this provides a new framework for the design, construction and occupation of “higher risk” buildings (defined as those having at least 18 meters or 7 storeys and more that comprise of at least 2 domestic premises). The Act introduces a strengthened regulatory regime improving accountability, risk management and assurance by ensuring the ‘golden thread’ of safety information regarding how the building has been designed, built, and managed is stored and shared throughout the entire life of the building. The Act has 6 Parts, and contains provisions intended to secure the safety of people in or about buildings and to improve the standard of buildings by putting residents at the heart of cultural change in the built environment that will be enforced by the Building Safety Regulator.

[Regulatory Reform Fire Safety Order 2005](#) – This covers fire safety in public, commercial and industrial buildings along the common parts of blocks of flats. This is the legislation that gives KFRS powers to undertake fire safety inspections and prosecute breaches of the order. Section 156 of the Buildings Safety Act 2022 makes a number of amendments to the Regulatory Reform (Fire Safety) Order 2005 (FSO) to improve safety in all buildings regulated by the FSO. These improvements form phase 3 of the Home Office fire safety reform programme.

[Civil Contingencies Act 2004](#) – This sets out the framework for civil protection in the United Kingdom. It imposes a clear set of roles and responsibilities on those organisations with a role to play in preparing for and responding to emergencies. KFRS is one of those organisations.

[Fire and Rescue National Framework for England](#) – Published by the Home Office, this presents the government’s priorities and objectives for fire and rescue authorities. Fire and rescue authorities have a statutory duty to have regard to this.

[Local Government Act 1972](#) – This makes provision with respect to local government and the functions of local authorities in England and Wales. This legislation sets out the role of the Section 151 Officer (Director of Finance) and the financial regulations under which we operate. The Kent Fire Services (Combination Scheme) Order references the fact that KFRS will abide by the Local Government Act 1972.

[Financial Management Code 2019](#) – provides guidance for good and sustainable financial management in local authorities. The FM **Code** offers assurance that authorities are managing resources effectively, regardless of their current level of financial risk.

## The Assurance Process – How we provide and use assurance information

IDENTIFY	ASSESS	REVIEW	ACT
<b>What do we want assurance on?</b>	<b>How is that assurance provided?</b>	<b>How is that assurance reviewed and validated?</b>	<b>What do we do with the information received?</b>
<ul style="list-style-type: none"> <li>• That we comply with our Code of Corporate Governance</li> <li>• That we deliver the services, and objectives set out in our Customer Safety Plan</li> <li>• That we take account of the views of stakeholders and customers</li> <li>• That we use and account for public money properly</li> <li>• That the risks we face are effectively managed</li> <li>• That we comply with legislation, regulation and statutory guidance</li> <li>• That we get the best out of our Members and employees</li> <li>• That we collaborate effectively where it improves services</li> <li>• That we demonstrate high standards of ethical behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• External Auditor’s Reports</li> <li>• Internal Auditor’s Reports</li> <li>• HMICFRS inspection reports</li> <li>• Feedback received from our customers and partners</li> <li>• Senior managers’ self-assessment of key controls, including compliance with the CIPFA statement on “The Role of the Chief Financial Officer in Local Government”</li> <li>• Operational Assurance processes</li> <li>• Performance and risk monitoring and reporting</li> <li>• Continuous coaching dialogue and performance management</li> <li>• Comparison with our peers</li> <li>• Awards and accreditations received</li> </ul>	<ul style="list-style-type: none"> <li>• Regular performance reports have been presented to Members via the Authority</li> <li>• Regular reports reviewed and monitored by Corporate Management Board and the Senior Leadership Team</li> <li>• Regular monitoring of key performance information</li> <li>• Publishing of key performance information and data for public access and scrutiny</li> <li>• Regular reports and information to Government Departments</li> <li>• External and Internal Audit validation</li> <li>• Public scrutiny and challenge of key performance and financial information published on our website</li> </ul>	<ul style="list-style-type: none"> <li>• Communicate our results to the public</li> <li>• Consider the findings, learn from the information received, and respond accordingly</li> <li>• Update our plans to deliver improvements</li> <li>• Revisit our key controls and make improvements where required</li> <li>• Provide additional training and support where needed</li> <li>• Monitor the achievement of the changes we make and the direction of travel</li> <li>• Develop a specific action plan to deliver any governance improvements required</li> <li>• Learn from experiences and continually look to improve</li> </ul>

## How did we do?

The overall level of assurance is assessed against a five-tier RAG (red, amber, green) rating. The criteria that inform this rating are drawn from the definitions in the assurance levels used by Internal Audit – this ensures consistency with the reporting methodology used during these other assessments of the Authority’s effectiveness. These are displayed on page 29 of this Statement.

As stated earlier, the review uses the structure and takes place against the seven principles of the CIPFA framework of good governance in the public sector.

This 2022/23 review was undertaken between March and April 2023 and has been informed by the following:

- The views of the External Auditor, in the External Auditor’s update of the statement of accounts 2021/22 and letter of representation for 2021/22. and the Audit Risk Assessment for 2022/23 presented to the [April 2023 Audit and Governance Committee](#)
- The views of the Head of Internal Audit contained in the [Internal Auditor’s Annual Report 2021/22](#) presented to the September 2022\_ Authority meeting and the [Internal Audit 2022/23 progress report](#) presented to the November 2022 Audit and Governance Committee meeting.
- Ongoing self-assessments undertaken by senior officers responsible for functional areas of the Service and validated by the Corporate Management Board, including the level of awareness of the role and interrelationship between control systems.
- External awards and recognition, including the Authority being awarded: -
  - ‘Outstanding’ by [HMICFRS in the 2021/22 Inspections](#) for the category of Efficiency and ‘Good’ for the areas of Emergency Response and People. The Authority was congratulated by His Majesty’s Inspector of Fire and Rescue Services for “its performance across all three areas of our assessment. Since the last inspection, it has improved in almost all areas. There are many positives to report. The service thoroughly understands risk and prioritises accordingly, showing some very innovative and clear planning”.
  - The first Fire and Rescue Service to receive the Pride in Care Standard for our work with LGBTQ+ people
- A review of our performance against our stated objectives and targets for 2022/23 in the Customer Plan.
- The risk management process and a review and update of the Corporate Risk Register that went to the April 2023 meeting of the [Authority’s Audit and Governance Committee](#) and in year review to the November 2022 [Audit and Governance Committee meeting](#). The Audit and Governance Committee review the Corporate Risk register annually.
- The effectiveness of any changes and improvements made to the governance framework during the last financial year and the [Annual Statement of Assurance](#)
- An assessment of our response to the coronavirus pandemic and its consequent effects upon the Authority’s governance arrangements, including the [HMICFRS inspection of the Authority’s response to covid-19](#).
- Campaigns, open days and public awareness sessions to support the community of Kent and encourage greater interaction with our service such

as the recently launched are Save Safely Campaign and Hook it, Don't Cook it Campaign, CPR and public access defibrillator awareness.

### **The level of assurance for 2022/23**

- On the basis of our internal review of the operation of the Authority's internal controls, the level of assurance for the 2022/23 financial year has been assessed as **SUBSTANTIAL**. This indicates that in general strong systems and sound controls are in place, but processes will be reviewed periodically to ensure that they remain efficient and effective. However, training and development in policy areas will be continually reviewed and undertaken as necessary.

Our analysis of the assurance available against the CIPFA principles of good governance is set out on pages 11 to 27 of this statement. This identifies the information used to provide assurance of the effectiveness of the controls in place. Delivery of the agreed improvements will be monitored by senior management.

### **The effects of the coronavirus pandemic**

The coronavirus pandemic had a significant impact across the Authority and the public sector as a whole, but the overall effect on governance arrangements has been limited.

Throughout the pandemic operational response was maintained and fire prevention and fire protection activities continued at a reduced level, however it was specifically targeted to those most at risk. The Authority strived to support our partner agencies and the people of Kent and Medway by undertaking a wide range of additional work across the County which involved both frontline and corporate colleagues. This included supporting SECamb with logistics and delivery of PPE, assisting with ambulance breakdowns, operational crews responding to falls in the home and supporting SECamb with testing equipment. We were also the procurement hub for the provision of covid PPE to all 45 fire and rescue services in England and assisted Kent County Council with the distribution of food parcels to the vulnerable and elderly, delivered meals for Age UK and provided pharmacies with support for delivery of prescriptions. The Service was able to manage the additional work without any negative effects upon either the operation of the Authority's governance arrangements or our ability to fulfil our statutory functions – a point that was highlighted and praised by HMICFRS in their covid inspection.

For the Authority's corporate teams and flexi duty operational officers, an effective transition to working from home was introduced at the start of the pandemic and did so without disruption to the delivery of services by the Authority. This highlighted the strength and resilience of the Authority's IT network and systems and the effective management of these by the Service's Business Change, Information and Technology team.

Once safe to do so, a new, more flexible working approach, enabling colleagues to work flexibly between Fire Service premises and home, was introduced. The strength of the IT infrastructure and our robust processes and policies has very much supported and enabled this transition and allowed for better use of our premises.

All operational activities have now returned to pre pandemic levels however the Authority is not complacent to the potential ongoing impact of the covid 19 pandemic or of other pandemics in the future. We therefore continue to monitor Government guidance to ensure that robust processes are in place to protect the public and service colleagues whilst carrying out their duties.

## **Compliance with the principles of the Financial Management Code**

Following issues over the past few years with financial management and corporate governance in some local authorities, the Chartered Institute of Public Finance and Accountancy (CIPFA, the professional institute for accountants working in the public services and other bodies where public money needs to be managed) reviewed its guidance and issued the 'Financial Management Code'. This mandatory Code provides guidance for good and sustainable financial management in local authorities. The intention is that by complying with the principles and standards within the Code, local authorities will be able to demonstrate their financial sustainability. The Code came into effect from 1 April 2020, with the initial 12 months operating as a 'shadow year'. This was done in order to give local authorities time to prepare for the full implementation deadline of 31 March 2021. The new Financial Management Code is based on six core principles:

1. **Organisational leadership** – demonstrating a clear strategic direction based on a vision in which financial management is embedded into the organisational culture.
2. **Accountability** – based on medium-term financial planning that drives the annual budget process supported by effective risk management, quality supporting data and whole life costs.
3. Financial management is undertaken with **transparency** as its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.
4. Adherence to professional **standards** is promoted by the leadership team and is evidenced.
5. Sources of **assurance** are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection
6. The long-term **sustainability** of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

In February 2021 a report on Financial Governance was presented to the Authority, setting out an overarching summary of the key financial governance changes that affected the Authority from April 2021 onwards (see [KMFRA, February 2021, Item No: B2](#)). It highlights the importance of a

number of key documents. Firstly, the creation of the Financial Management Code, to support good practice in financial management and financial sustainability, based on 6 core principles, as set out above. Secondly, the National Audit Office Code of Audit Practice set out the requirements of auditors to fulfil their statutory responsibility, with the biggest area of change being the focus on value for money and the need now to provide a separate opinion on value for money. Key to this is the reporting by auditors under these three key areas; Financial Sustainability; Governance and Improving the '3 Es' (economy, efficiency and effectiveness). The Authority's first assessment against these revised criteria was very positive and complimentary to the organisation. Finally, there is the outcome of the Redmond Review, from which there have been a number of recommendations, some of which are in place and others are yet to be fully enacted by Government. All of these documents have been influential in establishing the future framework for strong financial governance across this Authority.

As a consequence of these documents being issued, the Authority undertook an initial self-assessment of the level of compliance with the Code, with an Action Plan being developed setting out a number of actions that needed to be progressed. Good progress has been made against the Plan and many are now embedded across the organisation. Six Corporate Strategies were established in support of the Customer Safety Plan, and these were agreed by the Authority in July 2021. These set out the medium-term approach and deliverables for the Service and influence the Medium-Term Financial Plan. Established Strategy Boards monitor their progress and delivery on a quarterly basis. As good financial governance is a key requisite across this Authority, an Audit and Governance Committee, established during 2021, regularly monitors progress made against the strategies which adds more strength to the assurance processes already in place. The Strategies will remain under regular review to ensure they remain fit for purpose and will be amended as necessary to reflect future needs.

### **Assessment of the Authority's compliance with the CIPFA framework**

This statement provides a summarised account, based on a self-assessment, of how our internal controls, systems, processes and management arrangements meet the principles of good governance set out in the CIPFA framework. The seven principles are as follows:

- Principle A** Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- Principle B** Ensuring openness and comprehensive stakeholder engagement.
- Principle C** Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- Principle D** Determining the interventions necessary to optimize the achievement of the intended outcomes.
- Principle E** Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- Principle F** Managing risks and performance through robust internal control and strong public financial management.
- Principle G** Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.

Against each of the principles, examples are provided demonstrating how the Authority complies with each of them.

<p><b>Principle A</b> Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.</p>	<p><b>Employees' and Members' commitment to ethical standards in daily activity.</b></p> <p>Code of Ethical Conduct - In 2021 the Authority developed a Code of Ethical Conduct which reflected the fact that our behaviour is central to serving our customers effectively. It aims to ensure that the resources, policies and procedures are all in place, so that our organisation acts in accordance with the Code. This Code sets out the requirements for colleagues across the organisation to fulfil their obligation to act in the best interests of our customers, to act appropriately both inside and outside work and to remain compliant to the policies and frameworks that affect Kent Fire and Rescue Service. Through adhering to this Code, everyone strives to create a positive, responsible, innovative, open and constructively challenging working environment. A place where ability and delivery are valued, encouraged, developed and rewarded.</p> <p><a href="#">Code of Conduct for Members of the Fire Authority</a>. When undertaking the business of the Authority, it is a requirement for all Members of the Authority to conduct themselves in accordance with our values and ethics. It also sets out the mechanism by which inappropriate or unethical behaviour can be reported and investigated.</p> <p>We publish an annual report on <a href="#">Members' standards, allowances and travel expenses</a>.</p> <p>The Gifts and Hospitality Code of Practice sets out the rules and guidance on receiving and giving gifts, hospitality and sponsorship, and forms part of the Authority's Code of Ethical Conduct.</p> <p>Bullying and Harassment Policy. It makes clear the expectations on all of our employees and ensures we understand our responsibilities. Its purpose is to promote and support a working environment and culture free from bullying and harassment.</p> <p>Supporting Employees Experiencing Domestic Abuse Policy. Sets out our commitment to treat domestic abuse seriously, understand the risks and consequences in the workplace and provide our full support to the colleagues who experience any form of domestic abuse.</p> <p><b>Commitment to ethical standards in how we handle and process personal data</b></p> <p><a href="#">Data Protection and Information Security Policy</a>. This sets out our commitment to data protection and processing personal data in line with the requirements of the UK GDPR and the Data Protection Act 2018. It also sets out the process by which data incidents are recorded and investigated and, where appropriate, reported.</p>
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**Effective arrangements for dealing with any breaches of law, corruption or misuse of power.**

Monitoring Officer - All local authorities are required by the Local Government and Housing Act 1989 to appoint a Monitoring Officer whose statutory duty is to report to the Authority on any proposed actions which may contravene the law or constitute maladministration. In February 2021, [the Authority approved the proposal for the appointment of a new Monitoring Officer](#) from Medway Council for a four-year term from the period 01/04/2021 to 31/03/2025. To help fulfil that requirement the Monitoring Officer reviews all reports prior to their submission to an Authority or Audit and Governance committee meeting.

[Code of Corporate Governance](#). This sets out the seven key principles of good governance which the Authority has adopted and the means by which these principles are adhered to and evidenced. The principles set out here represent the core philosophy of the Authority. It was last updated in 2020 to incorporate the requirements of [new guidance issued by CIPFA](#) regarding financial management in public authorities. We regularly review such documents and as a result an updated version will be presented for Members approval to the June 2023 Authority meeting.

The Authority has an effective and up-to-date suite of policies covering anti-fraud bribery, anti-fraud and corruption and anti-money laundering.

Our Speak Up Policy ensures arrangements are in place to give staff the confidence to challenge and report allegations of inappropriate behaviour and the gives the Authority the means to investigate such reports.

Formalised process for managing allegations against staff. Previously part of the feedback policy, to ensure it is as effective as possible, this is currently being incorporated into its own dedicated policy.

**Commitment to ethical standards in relationships with our suppliers, service providers and partners.**

The Modern Slavery Policy sets out our commitment to ensure modern slavery is not taking place anywhere in our own business, in any of our supply chains and to be sufficiently trained to identify risks when performing our front-line services. [Equality in Procurement at Kent Fire and Rescue Service](#). In response to the Equality Act 2010 and our own values in promoting equality in everything we do; we want people who work with us to also demonstrate the same commitment to fairness and equality. To this end we have a formalised approach to Equality in Procurement at Kent Fire and Rescue Service. We consider it necessary for organisations who intend to supply goods, works or services to us or on our behalf to demonstrate that reasonably practical steps have been taken to allow equal access and treatment in employment and services for all and can give evidence of their approach to meeting the requirements of the law.

<p><b>Principle B</b> Ensuring openness and comprehensive stakeholder engagement.</p>	<p><b>Provide a simple process for engaging with, and seeking information from us about our decisions, services and plans.</b></p> <p><a href="#">Safety and Wellbeing Plan</a>. This is the Authority’s public consultation document. The purpose of our Safety and Wellbeing Plan is to inform the public about changes we intend to make or would like the public’s views on before we make them. Proposals for changes to the Authority are drawn up and consulted upon with colleagues, members of the public, businesses and community groups. We have also provided a summary of what the public receive for the money they pay in council tax, to help run the fire and rescue service across Kent and Medway. Responses to the proposals in the plan are analysed and then presented to the Fire Authority.</p> <p><b>Provide evidence and justification for our decisions and policies and make this information available publicly.</b></p> <p><a href="#">Customer Safety Plan 2021-2031</a>. This sets out our strategies and ideas for what a modern fire and rescue service should do for the public it serves. The outcomes of the Safety and Wellbeing plan, once agreed by Members are then fed into the Customer Safety Plan. The Plan considers the Medium-Term Financial Plan and Infrastructure Programme and also provides details of the Authority’s performance over the previous year, targets for the coming years and an improvement action plan explaining how we intend to achieve these targets. As part of this, each Directorate within the Service develops a strategy that sets out how it will meet the objectives in the Customer Safety Plan.</p> <p><b>Provide a simple process that encourages feedback from services users and consider these in our decision making.</b></p> <p>Customer Feedback Policy. This policy ensures that feedback received by the Authority is dealt with fairly and properly. The Authority is committed to transparency and an analysis of feedback received is reported to the Authority annually in a publicly available report.</p> <p>The Authority also offers several communication channels, including social media, through which the public are able to <a href="#">get in contact, provide feedback and offer their views</a>.</p> <p>Community Right to Challenge Policy. This is in line with the Localism Act 2011, enables community and voluntary groups, town and parish councils and mutual organisations formed by the Authority’s employees to express an interest in running a service or part of a service on behalf of the Authority. It also clarifies the Authority’s obligations to consider such expressions of interest and undertake a procurement exercise for the service concerned, where an expression is accepted.</p>
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	<p><b>Openness in the structure and meetings of the Fire Authority</b></p> <p><a href="#">Meetings of the Fire Authority and the Audit and Governance committee are open to the public</a> and agenda packs, reports and minutes are made publicly available.</p> <p>In addition, the following documents relating to the governance of the Fire Authority are made publicly available:</p> <p><a href="#">Standing orders</a>. These are rules for the operation of Authority and Committee meetings.</p> <p><a href="#">Scheme of Delegation of Powers to the Chief Executive</a>. This sets out those decisions which can only be taken by the Authority or the Audit and Governance committee (i.e. by Members of the Authority), and those which can be taken by the Chief Executive or other officers.</p> <p><a href="#">Convention on Member and Officer relationships</a>. This deals with the working relationships between Members (both as individuals and collectively within their political groups) and the officers (i.e. paid staff) of the Authority.</p> <p><b>Stakeholder engagement</b></p> <p><a href="#">Freedom of Information Policy</a>. This ensures that the public are made aware of their rights and the Authority's responsibilities in relation to the Freedom of Information Act 2000 and access to information held by public authorities.</p> <p><a href="#">Subject Access Request Policy</a>. This sets out the rights of the public under the UK GDPR over their own data and the responsibilities of the Authority in respect of those rights.</p>
<p><b>Principle C</b> Defining outcomes in terms of sustainable economic, social, and environmental benefits.</p>	<p><b>Set out our vision for the Service detailing our strategies, plans and objectives for the future and the resources to be employed to deliver these.</b></p> <p><a href="#">Customer Safety Plan 2021-2031</a>. This sets out our strategies and ideas for what a modern fire and rescue service should do for the public it serves. The outcomes of the Safety and Wellbeing Plan, once agreed by Members are then fed into the Customer Safety Plan. The Plan considers the medium term financial plan and infrastructure programme and also provides details of the Authority's performance over the previous year, targets for the coming years and an improvement action plan explaining how we intend to achieve these targets.</p>

[Corporate Strategies](#). As part of the Customer Safety Plan, each Directorate within the Service develops a corporate strategy that sets out how it will meet the objectives in the Customer Safety Plan. We fully refresh our corporate strategies every four years, although we do re-assess them on annual basis to update and amend where necessary to do so. Members are kept updated with regard to progress against the strategies or amendments that are deemed necessary. The strategies set out our aims over that period and what we would like to achieve in specific areas. The current six corporate strategies are as follows:

1. Response and Resilience
2. Customer Engagement and Safety
3. People
4. Environmental and Assets Improvement
5. Business Change, Information and Technology
6. Commercial and Procurement

[Safety and Wellbeing Plan](#). This is the Authority's public consultation document. The purpose of our Safety and Wellbeing Plan is to inform the public about changes we intend to make or would like the public's views on before we make them. Proposals for changes to the Authority are drawn up and consulted upon with colleagues, members of the public, businesses and community groups. We have also provided a summary of what the public receive for the money they pay in council tax to help run the fire and rescue service across Kent and Medway. Responses to the proposals in the Plan are analysed and then presented to the [Fire Authority](#).

[Medium Term Financial Plan](#). Our approach to budgeting is sustainable and business-led and is detailed in a document called the Medium Term Financial Plan. The latest document covers the four-year period from 2023/24 to 2026/27 and underpins the Customer Safety Plan.

[Capital Strategy](#). The CIPFA Prudential Code for Capital Finance requires Authorities to produce a Capital Strategy which sets out the long-term capital investment for the Authority. It sets out the governance and funding options whilst identifying potential risks to ensure an affordable and sustainable programme of capital investment. The Authority maintains an earmarked Infrastructure Reserve that is fully allocated to help fund the identified 10-year programme.

[Treasury Management and Investment Strategy](#). The CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code require the Authority to determine and set the Treasury Management and Investment Strategy for the financial year ahead as part of the annual budget papers in February of each year.

[Reserves Strategy](#). Every year the Authority's Reserve Strategy is reviewed and updated to ensure that it remains relevant and appropriate. There are five earmarked reserves, with by far the largest being the Infrastructure Reserve, which is used to help fund the Authority's Capital Programme and large one-off IT investments. In challenging financial times, it is prudent to maintain an appropriate level of reserves which will help bridge the gap of any shortfall.

Information about the Authority's reserves is also provided in the [external auditor's annual report for 2020-21](#).

**Provide annual reports on our progress in delivering our plans.**

[Delivering the strategies](#). We monitor the delivery of each corporate strategy and report updates to the meetings of the [Fire Authority](#). Over and above that, we have a suite of performance indicators which form the basis of a 'balanced scorecard', drawing from all the strategies and other measures we use. This is used to give assurance to all that we are delivering what we promise in this plan.

[Mid-year treasury management and investment update](#). A mid-year update is provided on treasury activity undertaken and the extent of compliance with the agreed prudential indicators.

We also provide updates against the [Medium Term Financial Plan](#) and present an [end of financial year budget outturn report](#). (The report for 2022/23 is due to be presented to the Authority in June 2023.)

**Identify and manage as far as practical, the key risks and threats to the achievement of our objectives.**

The Authority maintains a [corporate risk register](#). Twice yearly updates about the corporate risk register are taken to the Authority's Audit and Governance Committee. The corporate risk register is kept under regular review, updated as required and key stakeholders kept informed.

Strategic boards meet quarterly to review and monitor service risk registers and progress against the corporate strategies.

In relation to operational (as opposed to corporate) risk, the Authority also publishes a [risk profile for Kent and Medway](#) which is an analysis of risk within the county and how this relates to demand for the Authority's services. We have a mature risk assessment process which draws in data from a variety of internal databases and external sources, including the [Kent Community Risk Register](#).

Information security remains a key issue for the Authority. With an increase in collaborative working with other public authorities, as well as an increase in cyber-attacks such as ransomware, phishing and denial of access

on public agencies in the UK, has heightened the potential risks. All staff have undertaken compulsory data protection and security training, although this will be refreshed over the next year, and additional controls have been introduced to limit the risk of unwanted exposure. We operate high levels of protection and security and regularly review and test these.

The last internal audit review of information governance within the Authority, recorded the assurance level as 'Substantial', confirming that internal control, governance and management of risk are sound overall and that the arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.

In relation to information governance, data protection impact assessments are regularly completed for eight identified high risk areas in line with Article 35 of the UK GDPR and the European Guidelines on GDPR, and a further two are in progress of being implemented. All privacy notices are current and up to date and available on the website.

**Ensure that our objectives are deliverable and sustainable with the resources available.**

Value for money. As part of the annual audit of the financial statements, Grant Thornton, the Authority's External Auditors, are required to give [a separate opinion on Value for Money](#) which focusses on ascertaining if the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The first of these was published in November 2021 and reported to the February 2022 Fire Authority meeting. The report was complimentary of our performance on value for money. In relation to the report for the 2021/22 financial year, delays in the formal sign off-of the accounts mean that the Annual Report will now be presented to the Authority for approval at the June 2023 meeting and this will include the External Auditors assessment of our value for money approach in this Authority. However, the Authority has recently been awarded 'outstanding' for efficiency, as part of the HMICFRS inspection that took place in the summer of 2022 and 'good' for effective emergency response and people.

**Balance social, economic and environmental impacts in our decision making.**

In February 2022, the Fire Authority approved the [Social Value Policy](#). This new policy sets out the Authority's commitment to ensuring that the principles of the Public Services (Social Value) Act 2012 are applied in a way that enables the Authority to maximise economic, social and environmental benefits for our communities in Kent and Medway from our work.

The Social Value Act requires public bodies to consider opportunities for social value when procuring all goods and services. Social value can be defined as increasing the social, economic and environmental wellbeing of

	<p>the people we serve. It aims to move beyond making decisions based on financial cost or price alone. Instead, it advocates seeking ‘value for money’ in its widest sense by considering potential social benefits (involving people, culture and interactions), economic benefits (such as money flow and financial resources) and environmental benefits (involving the place in which people live, the planet and use of resources). Our <a href="#">Modern Slavery and Transparency in Supply Chains Statement</a> recognises our commitment to social value.</p> <p>The Authority has pledged to make itself service carbon neutral by 2030. To achieve this a Climate Action Plan has been developed along with this, the Authority has established a ‘Green Forum’. The purpose of this group is to introduce and develop ideas to drive change and achieve our carbon neutral goal which includes a vision of a ‘paper free’ working environment, improved energy efficiency within our buildings and our vehicles.</p>
<p><b>Principle D</b> Determining the interventions necessary to optimize the achievement of the intended outcomes.</p>	<p><b>Ensure Members receive accurate and timely information for relevant decisions.</b></p> <p>The Fire Authority normally meets three times per year (February, June / July and October), as does the Audit and Governance Committee (April, September and December). In accordance with the <a href="#">Scheme of Delegation of Powers to the Chief Executive</a> all relevant items for decision are taken to the appropriate and relevant committee for scrutiny and approval and the minutes of each meeting are available to the public.</p> <p><b>Consider any feedback from customers in assessing options for service change.</b></p> <p>The <a href="#">Safety and Wellbeing Plan</a> is the Authority’s public consultation document which is updated annually. Through this, the Authority will inform the public about changes we intend to make, or would like the public’s views on, and then engage in a process of public consultation. Proposals for changes to the Authority are drawn up and consulted upon with colleagues, members of the public, businesses and community groups. Responses to the proposals in the plan are then analysed and then <a href="#">presented to the Fire Authority</a>.</p> <p><b>Put in place a robust planning process that matches outcomes with needs, resources and capacity.</b></p> <p>Each directorate develops a corporate strategy that sets out how it will meet the objectives in the <a href="#">Customer Safety Plan</a>. We refresh our corporate strategies every four years, using the analysis of what the future holds, our aim and objectives, and our key themes. The publication and progress against these are reported to the Fire Authority on a regular basis.</p> <p><b>Produce a sustainable budget and financial plan to support our plans and objectives over the medium term.</b></p>

[Medium Term Financial Plan](#). Our approach to budgeting is sustainable and business-led and is detailed in a document called the Medium Term Financial Plan. The latest document covers the four-year period from 2023/24 to 2026/27 and underpins the Customer Safety Plan and provides an update on the work of the service and our future plans. In addition, we publish a ten-year capital strategy which presents an outline of the long-term capital investment planned for the Authority.

**Establish a set of robust and challenging performance indicators against which to measure our achievements.**

In relation to operational performance, regular updates are taken to the [meetings of the Fire Authority](#).

With the delivery of the corporate strategies that comprise the Customer Safety Plan, we monitor the delivery of each corporate strategy and report updates to the meetings of the [Fire Authority](#). Over and above that, we have a suite of performance indicators which form the basis of a 'balanced scorecard', drawing from all the strategies and other measures we use. This is used to give assurance to all that we are delivering what we promise in this plan.

**Consider the use of collaborative or partnership working as a means of delivering services where a strong business case exists and services can be improved.**

Partnership working is a key feature of how the Authority operates and we continue to develop strong and lasting working relationships with Kent Police, SECamb, other fire and rescue services, local authorities, NHS clinical commissioning groups, and many other agencies. The hosting of the Kent Resilience Forum by the Authority and the associated input of our colleagues into the Forum's covid-19 response and recovery groups has been fundamental to the positive impact of the Forum on the Kent response to the pandemic.

<p><b>Principle E</b> Developing the entity's capacity, including the capability of its leadership and the individuals within it.</p>	<p><b>Regularly review the Authority's activities and processes, to ensure they remain effective and fit for purpose.</b></p> <p>As set out in our <a href="#">Response and Resilience Strategy 2021 to 2025</a>, we actively seek opportunities to improve what we do against clear standards. We are committed to learning from the experiences of our customers, partners, and colleagues. We will continue to embed a culture of learning that allows us to deal with new situations and problems. This drives innovation and allows us to become more skilled and experienced. We proactively seek out feedback and use our assurance processes to measure the effectiveness of changes we make.</p> <p>Engagement with the Fire Standards Board. Since the introduction of the <a href="#">Fire Standards Board</a>, the Authority has been an active and engaged participant in the development of the new fire standards which were launched in April 2023. The Authority has a strategic approach to communications and engagement with clear principles about how the organisation will effectively communicate with its audiences whilst being mindful of organisational goals of the service and its Core Code of Ethics. These behaviours and principles align to those included in the National Fire Chiefs Council (NFCC) Leadership Framework to ensure all staff understand their responsibilities whilst maintaining a robust Emergency Preparedness and Resilience Fire Standard.</p> <p><b>Develop a workforce plan that ensures sufficient staff with the necessary skills and knowledge are in place when needed.</b></p> <p>Our <a href="#">People Strategy 2021-25</a> was approved by the Fire Authority in <a href="#">July 2021</a>. This sets out how we aim to improve organisational performance by ensuring that everyone has the right skills, capabilities and involvement to make life safer for the people of Kent. Delivery of this plan will ensure that the highest standards of leadership and management are in place to sustain a motivated and engaged workforce. Our Trainee Pathway provides a new approach and philosophy to training wholetime and on-call firefighters which does not extensively tie up training resources but provides trainee firefighters with carefully managed operational exposure within the early weeks of their training.</p> <p>We believe our 'Everyone Together' approach assists in an organisational culture which truly embraces the diversity and individuality of people and the need for inclusiveness. The Authority has recently been awarded 'Good' for its People in the HMICFRS inspection that took place in the summer of 2022.</p>
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**Put in place arrangements for managing the relationship between Members and officers, including clear written delegations to officers.**

[Scheme of Delegation of Powers to the Chief Executive](#). This sets out those decisions which can only be taken by the Authority or one of its committees (i.e. by Members of the Authority), and those which can be taken by the Chief Executive or other officers.

[Convention on Member and Officer relationships](#). This deals with the working relationships between Members (both as individuals and collectively within their political groups) and the officers (i.e. paid staff) of the Authority.

**Monitor and manage the performance of Members and officers in their roles.**

[Code of Conduct for Members of the Fire Authority](#). There is a requirement for all Members of the Authority to conduct themselves, when undertaking the business of the Authority, in accordance with our values and ethics. The Code of conduct also contains the mechanism by which inappropriate or unethical behaviour can be reported and investigated.

We publish an annual report on [Members' standards, allowances and travel expenses](#).

Code of Ethical Conduct. In 2021 the Authority wrote a Code of Ethical Conduct and all colleagues were asked to sign the document. This sets out the Authority's values and commitment to fairness and equality.

**Support officers in managing their health and wellbeing.**

The health and wellbeing of colleagues is taken very seriously by the Authority. To support colleagues' health and wellbeing, we have introduced the following support services within the 'Wellbeing Zone':

- A free, 24/7 employee assistance programme. This is a service that helps colleagues who are otherwise struggling to cope to deal with personal problems that might adversely impact their work performance, health and mental and physical wellbeing.
- 24/7 out of hours Wellbeing support through Welfare Support Officers
- Defusing Tracker for post incident
- Wellbeing Champions/Allies network
- LGBT Network of models and allies
- Flexible Rostering for operational crews
- A new approach and training for complex lifts to limit back injuries
- Online guidance for nutrition and physical fitness
- Use of screen readers

<p><b>Principle F</b> Managing risks and performance through robust internal control and strong public financial management.</p>	<p><b>Ensure risks are identified and managed effectively.</b></p> <p>The Authority maintains a <a href="#">corporate risk register</a>. Twice yearly updates about the corporate risk register are taken to the Authority's Audit and Governance Committee. The corporate risk register is kept under regular review, updated as required and key stakeholders kept informed.</p> <p>The <a href="#">medium-term financial planning</a> that drives the annual budget process is supported by effective risk management and quality supporting data.</p> <p>The Authority has a suite of policies to assist with the management of corporate risks. These include the Financial Management Policy, which sets out the approach to having in place proper management and accounting arrangements to ensure the efficient use of resources and to maintain sufficient records to comply with current regulations and legislation. There is also the Exchequer Policy, which commits the Authority to make arrangements for the proper administration of its financial affairs and have in place proper management and accounting arrangements to ensure the efficient use of resources and to maintain sufficient records to comply with current regulations and legislation.</p> <p>The Authority has an established Audit and Governance Committee, the purpose of which is to provide independent assurance to the Authority of the adequacy of the risk management framework and the internal control environment. Meeting three times per year, it provides an independent review of the Authority's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It also oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.</p> <p><b>Publish regular reports on performance and progress in delivering our objectives.</b></p> <p>Regular performance updates covering all aspects of service activity are taken to the <a href="#">meetings of the Fire Authority</a>.</p> <p>In relation to finance, regular budget monitor reports are also presented to the meetings of the Fire Authority.</p> <p>External Audit. The Authority is statutorily obliged to have a yearly audit conducted by an external audit firm. Grant Thornton was appointed the Authority's auditor in 2018/19 by the Public Sector Audit Appointments and is fulfilling this role for the next four years. The annual audit report by the external auditor is made publicly available on our website. Due to a number of factors, such as a constraint on auditor availability and a pension</p>

related issue, we are currently awaiting 'sign off' by the auditors of the 2021/22 financial accounts. However, for the 2022/23 financial accounts the government have realigned timescales to pre- covid levels and therefore we are expecting the audit of these accounts to be completed by the statutory deadline of September 2023.

Internal audit. The Accounts and Audit Regulations 2015 require the Authority to maintain an adequate and effective Internal Audit process and, as such, this is provided by Kent County Council under a service level agreement. Each year the Head of Internal Audit brings an [annual report](#) and a [mid-year progress report](#), to the Audit and Governance committee meetings. The annual report for the 2022/23 financial year will be reported to the Authority in September 2023 however an initial opinion of 'substantial' was reported to Members at the April 2023 Authority meeting.

**Encourage robust challenge and engagement in developing our plans and objectives.**

The Authority publishes a consultation document called the [Safety and Wellbeing Plan](#). The purpose of this is to inform the public about changes we intend to make or would like the public's views on before we make them. Proposals for changes are drawn up and consulted upon with colleague's members of the public, businesses and community groups.

The feedback that is received from the public is then analysed and reported to the [Fire Authority](#) and, where relevant, acted upon.

**Objectively assess the outcomes of plans and policies and address any deficiencies.**

With the delivery of the corporate strategies that comprise the Customer Safety Plan, we monitor the delivery of each corporate strategy and report updates to the meetings of the [Fire Authority](#). Over and above that, we have a suite of performance indicators which form the basis of a 'balanced scorecard', drawing from all the strategies and other measures we use. This is used to give assurance to all that we are delivering what we promise in this plan.

A robust process is in place for the oversight and management of the Authority's suite of corporate policies. This ensures that policies are kept up-to-date and relevant. In addition to this, updates on new or revised policies are taken into the [Fire Authority](#) for information or approval.

**Ensure data, including personal data held, is secured, used and shared in accordance with the law and good practice.**

	<p>Our rigorous approach to data protection and commitment to processing personal data in line with the requirements of the UK GDPR and the Data Protection Act 2018 is set out in the Authority’s <a href="#">Data Protection and Information Security Policy</a>. It also sets out the process by which data incidents are recorded and investigated and, where appropriate, reported.</p> <p>All reported data incidents are investigated, logged and recorded as part of performance monitoring.</p> <p>In line with the requirements of the Freedom of Information Act 2000, the Authority publishes a <a href="#">Publication and Retention Scheme</a>. This sets out the classes of information held and the duration (retention period) for which information will be kept.</p> <p>The internal audit of information governance within the Authority recorded the assurance level as ‘Substantial’, confirming that internal control, governance and management of risk are sound overall and that the arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.</p> <p><b>Ensure that financial resources are protected and used effectively including arrangements to prevent fraud and corruption.</b></p> <p>The Authority has safe and efficient arrangements to safeguard public money. It operates robust anti-fraud and anti-money laundering controls allied to a strong anti-fraud culture. These are realised in the following suite of anti-fraud and anti-corruption policies: Anti-Bribery Policy; Anti-Fraud and Corruption Policy; Anti-Money Laundering Policy; Gifts and Hospitality Policy; and the Risk Financing and Insurance Policy. An Anti-fraud and corruption Framework and action plan are presented to Members of the <a href="#">Audit &amp; Governance Committee annually</a>.</p>
<p><b>Principle G</b> Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.</p>	<p><b>Operate an effective audit and review function that provides assurance on the effectiveness of controls and ensure that recommendations are implemented promptly.</b></p> <p><u>External Audit.</u> The Authority is statutorily obliged to have a yearly audit conducted by an external audit firm. Grant Thornton was appointed the authority’s auditor in 2018/19 by the Public Sector Audit Appointments and will fulfil this role for the next four years.</p> <p><u>Internal audit.</u> The Accounts and Audit Regulations 2015 require the Authority to maintain an adequate and effective Internal Audit process and, as such, this is provided by Kent County Council under a service level agreement. Each year the Head of Internal Audit brings an <a href="#">annual report</a> and a <a href="#">mid-year progress</a> report, to</p>

the Authority meetings. Based on the outcomes of internal audits, action plans will be developed where appropriate and follow up audits undertaken to review progress against any issues identified. This is reflective of our commitment to a culture of continuous improvement and transparency in our activities.

**Publish statutory and commonly requested information on our website and put in place arrangements to enable easy access to other information requested.**

[Making information publicly available on our website](#). In line with the requirements of Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017, we publish a comprehensive and detailed range of information on our website. This covers information including monthly spend reports, register of suppliers, and senior officers' pay.

As per the requirements of the Freedom of Information Act 2000, the Authority publishes a [Publication and Retention Scheme](#). This sets out the classes of information held and the duration (retention period) for which information will be kept.

**Encourage partners to adopt high standards of governance and transparency in their dealings with us.**

[Modern Slavery Policy](#). This sets out our commitment to ensure modern slavery is not taking place anywhere in our own business, in any of our supply chains and to be sufficiently trained to identify risks when performing our front line services. Part of the requirements of the Modern Slavery Policy is the publication of a Transparency in Supply Chains Statement. The statement demonstrates the work the Authority has, and will, continue to undertake to eradicate modern slavery in its supply arrangements.

[Transparency in Supply Chains Statement](#). In accordance with the Modern Slavery Act 2015, we are committed to respecting, protecting, and championing the human rights of all who come into contact with our service, including our employees, supply chain workers, customers and local communities. We have zero tolerance of modern slavery, and it is therefore totally unacceptable in our organisation and supply chains. We welcome the increasing momentum towards mandatory human-rights due diligence and are therefore fully committed to supporting the government tackle modern slavery, which is an important element of our approach to delivering our Service. Our Transparency in Supply Chains Statement reflects our commitment to this.

[Equality in Procurement at Kent Fire and Rescue Service](#). In response to the Equality Act 2010 and our own values in promoting equality in everything we do; we want people who work with us to also demonstrate the same commitment to fairness and equality. To this end we have a formalised approach to Equality in Procurement at Kent Fire and Rescue Service. We consider it necessary for organisations who intend to supply goods, works or services to us or on our behalf to demonstrate that reasonably practicable steps have

been taken to allow equal access and treatment in employment and services for all and can give evidence of their approach to meeting the requirements of the law.

**Publish an annual assessment of our governance arrangements and plans to improve it.**

In line with the requirements of [Section 6 of the Accounts and Audit Regulations 2015](#), the Authority publishes an [Annual Governance Statement](#) (this document). This is an annual review of the systems of internal control along with an assessment of their effectiveness.

Good governance is key to the Authority and it is committed to applying the principles of good governance as set out in the [‘Delivering Good Governance in Local Government Framework 2016’](#). This ensures that the services provided to the people of Kent and Medway are delivered efficiently, effectively and fairly, that public money is used wisely, is properly accounted for and achieves optimum value for money.

**Transparency in the operations of the Authority**

[Meetings of the Fire Authority and Audit and Governance committee are open to the public](#) and agenda packs, reports and minutes are made publicly available. This ensures that we are fully transparent in our decision making and operations.

In line with the requirements of Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017, we publish a comprehensive and detailed range of [information on our website](#). This covers information including monthly spend reports, register of suppliers, and senior officers’ pay.

To ensure that we remain compliant with the requirements of these two pieces of legislation, an annual review is undertaken and based on this, amendments made as required.

As per the requirements of the Freedom of Information Act 2000, the Authority publishes a [Publication and Retention Scheme](#). This sets out the classes of information held and the duration (retention period) for which information will be kept.

[Pay Policy Statement](#). The Localism Act 2011 requires the Authority to publish a Pay Policy Statement for each financial year. The Pay Policy Statement describes the arrangements in place for setting and amending the pay of its employees and reports on the ratio between higher and lower earning staff.

## **Joint Statement by the Chair of the Authority 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.

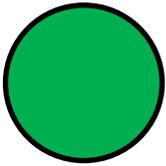
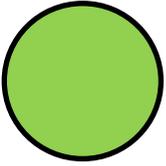
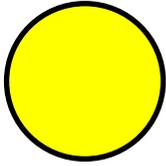
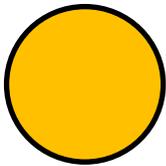
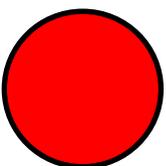
Nick Chard

Chair, Kent and Medway Fire and Rescue Authority

Date: XXXX 2023

Ann Millington

Chief Executive, Kent and Medway Fire and Rescue Authority

Assurance level	Definition of assurance levels
<b>High</b> 	<p>Internal control, Governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively. Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives. There are examples of best practice. No significant weaknesses have been identified.</p>
<b>Substantial</b> 	<p>Internal Control, Governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively. Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.</p>
<b>Adequate</b> 	<p>Internal control, Governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk. There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.</p>
<b>Limited</b> 	<p>Internal Control, Governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied. Certain weaknesses require immediate management attention as there is a high risk that objectives will not be achieved.</p>
<b>No Assurance</b> 	<p>Internal Control, Governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation. Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved.</p>