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Annual Governance Report

Shropshire and Wrekin Fire Authority

Audit 2009/10

Date **September 2010**

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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
-

Members of the Audit Committee

2009/10 Annual Governance Report

I am pleased to present the results of my audit work for 2009/10.

I discussed and agreed a draft of the report with the Chief Fire Officer and Treasurer on 26 August 2010 and updated it as issues have been resolved.

My report sets out the key issues that you should consider before I complete the audit.

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 4 to 10);
- take note of the adjustments to the financial statements set out in this report (Appendix 2);
- approve the letter of representation on behalf of the Authority before I issue my opinion and conclusion (Appendix 4); and

Yours faithfully

Grant Patterson
District Auditor

Date 9 September 2010

Key messages

This report summarises the findings from the 2009/10 audit which is substantially complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Financial statements	Results	Page
Unqualified audit opinion	Yes	6
Financial statements free from material error	Yes	6-7
Value for money	Results	Page
Adequate arrangements to secure value for money	Yes	8

Status of the audit

- 1 I have completed my audit of the Authority's Annual Report for the year ended 31 March 2010 subject to the completion of certain outstanding audit procedures described in the Financial Statements section.
- 2 I can confirm that subject to the successful completion of the outstanding procedures I will be issuing:
 - an audit report including an unqualified opinion on the financial statements; and
 - unqualified conclusion stating that the Authority had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial statements

- 3 I can confirm that no significant audit issues arose during the course of my audit work. However, due to the early approval of the Authority's Annual Report by the Audit Committee in June additional information became available after this date which has led to some material changes to the approved Annual Report in respect of the:
 - property values for the Shrewsbury Headquarters and Telford fire station; and,
 - new disclosures in respect of the share of council tax debtors and creditors in the billing authority's accounts.
- 4 Other than the issues noted above the financial statements have been amended for all errors identified as part of the audit process.

Next steps

This report identifies the key messages that you should consider before I issue my financial statements opinion, value for money conclusion, and audit closure certificate. It includes only matters of governance interest that have come to my attention in performing my audit. My audit is not designed to identify all matters that might be relevant to you.

5 I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 10);
- take note of the adjustments to the financial statements which are set out in this report; and,
- approve the letter of representation on behalf of the Authority before I issue my opinion and conclusion (Appendix 4).

Financial statements

The Authority's financial statements and annual governance statement are important means by which the Authority accounts for its stewardship of public funds. As Audit Committee and Fire and Rescue Authority members you have final responsibility for these statements. It is important that you consider my findings before you adopt the financial statements and the annual governance statement.

Opinion on the financial statements

- 6 At the time of preparing this report, the following information required for me to complete my audit procedures was outstanding:
- confirmation from the Auditor of Shropshire Council that the Fire and Rescue Authority's payroll controls over reconciliations have operated correctly during the year.
- 7 Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

Key areas of judgement and audit risk

- 8 In planning your audit my predecessor identified specific risks and areas of judgement that required consideration as part of the audit. I confirmed that the risks remained and the findings from my audit work are summarised in Table 1.

Table 1 Key areas of judgement and audit risk

Issue or risk	Finding
As the Authority are planning deficit budgets in years after 2009/10, there is an increased risk that 2009/10 position is incorrectly stated and reserves incorrectly increased.	I have reviewed provisions and estimates and completed cut off tests to ensure that income and expenditure is in the correct year. No concerns were noted.
The refurbishment of the Authority's facilities currently housed at St Michaels Street, Shrewsbury, means there is an increased risk that the value attributed to capital spend and any associated assets is incorrectly disclosed, and that capital commitments and asset values are incorrectly stated.	The Shrewsbury Headquarters has been revalued, which was reviewed as part of the audit and is reported in paragraph 14 and appendix 2. I also reviewed the capital additions and capital commitments. I noted that commitments had been referred to in the foreword to the accounts of £3,587,000, but had not been disclosed in a note to the accounts as required. This has now been amended.

Changes to the financial statements

- 9** Under auditing standards I am required to bring to the attention of the Audit Committee any misstatements, including omissions or other errors in presentation or disclosure, other than those that are clearly trifling, identified during the course of my normal audit work for which no adjustment has been made in the financial statements.
- 10** If I have identified any material misstatements which have been corrected by management I should also bring these to your attention in order to assist you in fulfilling your governance responsibilities, which include reviewing the effectiveness of the system of internal control.
- 11** Due to the early approval of the Authority's Annual Report by the Audit Committee in June additional information became available after this date which has led to some material changes to the approved Annual Report. I set out in Appendix 2 all such audit differences and summarise the key issues I wish to bring to your attention below. There are no unadjusted audit differences that are material to the financial statements.
-

Material financial changes

Government Grants Deferred £581,000

- 12** Government Grants Deferred of £581,000 had been included as short term liabilities, when in fact they are long term liabilities. This is because the grants are for capital assets that have a life of more than one year and need to be matched to the life of the assets funded. In essence it is to reflect the fact on your balance sheet that the conditions of the grant have not been fully met until the assets funded have been fully utilised and written down to a nil net book value.
-

Disclosure changes

Disclosure Capital Commitments £3,587,000

- 13** The refurbishment of the Fire Authority Headquarters has led to the signing of contracts with building companies. As at the 31 March 2010, the Authority was contractually committed to £3,587,000. Although the project was referred to in the foreword to the Annual Report the amount was not clearly disclosed and there was no disclosure note in the accounts describing the commitment and the amount involved as required by the SORP. The Annual Report has been adjusted to reflect these requirements.
-

Other amendments

- 14** As noted in your Treasurer's report, the following changes to the accounts were due to either late information or notification of technical requirements after the accounts had been prepared. The amendments were in relation to:
- Downward revaluation of the Shrewsbury Headquarters and Telford fire station by £4,389,000;
-

- New requirements for Council Tax and National Non-Domestic Rate disclosure led to an increase in debtors by £458,000, Creditors by £369,000, precept income by £11,000, with £89,000 was placed in a Council Tax Adjustment account; and
- Post Balance Sheet events note being prepared for the impact of future pension liabilities being calculated with inflation based on the CPI as from 1 April 2011 as opposed to the RPI.

Letter of representation

- 15** Before I issue my opinion, auditing standards require me to ask you and management for written representations about your financial statements and governance arrangements. Appendix 3 contains the draft letter of representation.

Independence

- 16** As part of our ethics and independence policies, all Audit Commission staff annually confirm their compliance with our Ethics Manual. Our Ethics Manual is fully consistent with the requirements of the APB Ethical Standards. As a result, we have underlying safeguards in place to maintain independence through instilling professional values, communications, internal accountability, risk management and independent reviews.
- 17** I can confirm that there were no relationships giving rise to a threat to independence, objectivity and integrity.

Audit fees

- 18** The fee for the audit is £65,300, there has been no change in the fee contained in my letter of February 2009.

Value for money

I am required to decide whether the Authority put in place satisfactory corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion.

Value for money conclusion

19 I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. I have shown my conclusions on each of the areas in Table 2 and summarised my findings in Appendix 4.

Table 2 Authority's Performance Against VfM Criteria

	Met
Managing finances	
Planning for financial health	Yes
Understanding costs and achieving efficiencies	Yes
Financial reporting	Yes
Governing the business	
Commissioning and procurement	Yes
Use of information	Yes
Good governance	Yes
Risk management and internal control	Yes
Managing resources	
Natural resources	Yes
Workforce	Yes

20 Based upon the above I intend to issue an unqualified conclusion stating that the Authority had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources. Appendix 1 contains my draft report.

Glossary

Annual governance statement

- 21** Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.
- 22** It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.
- 23** The annual governance statement is a public report by the Council on the extent to which it complies with its own local governance code, including how it has monitored the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period.

Audit closure certificate

- 24** A certificate that I have completed the audit following statutory requirements. This marks the point when I have completed my responsibilities for the audit of the period covered by the certificate.

Audit opinion

- 25** On completion of the audit of the accounts, auditors must give their opinion on the financial statements, including:
- whether they give a true and fair view of the financial position of the audited body and its spending and income for the year in question;
 - whether they have been prepared properly, following the relevant accounting rules; and
 - for local probation boards and trusts, on the regularity of their spending and income.

Qualified

- 26** The auditor has some reservations or concerns.

Unqualified

- 27** The auditor does not have any reservations.

Value for money conclusion

- 28** The auditor's conclusion on whether the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Appendix 1 – Independent auditor's report

Independent auditor's report to the Members of Shropshire and Wrekin Fire & Rescue Authority

Opinion on the accounting statements

I have audited the accounting statements, the firefighters' pension fund accounting statements and related notes of Shropshire and Wrekin Fire & Rescue Authority for the year ended 31 March 2010 under the Audit Commission Act 1998. The accounting statements comprise the Income and Expenditure Account, Statement of Movement on the General Fund Balance, Balance Sheet, Statement of Total Recognised Gains and Losses, Cash Flow Statement, and the related notes. The firefighters pension fund accounting statements comprise the Fund Account, the Net Assets Statement and the related notes. The accounting statements and firefighters pension fund accounting statements have been prepared under the accounting policies set out within them.

This report is made solely to the members of Shropshire and Wrekin Fire & Rescue Authority in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

Respective responsibilities of the Treasurer and auditor

The Treasurer's responsibilities for preparing the accounting statements, including the firefighters pension fund accounting statements, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities.

My responsibility is to audit the accounting statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounting statements, the firefighters pension fund accounting statements and related notes give a true and fair view, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of:

- the financial position of the Authority and its income and expenditure for the year; and
- the financial transactions of its firefighters pension fund during the year and the amount and disposition of the fund's assets and liabilities, other than liabilities to pay pensions and other benefits after the end of the scheme year.

I review whether the governance statement reflects compliance with 'Delivering Good Governance in Local Government: A Framework' published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information I am aware of from my audit of the accounting statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the Authority's corporate governance procedures or its risk and control procedures.

I read other information published with the accounting statements, the firefighters pension fund accounting statements and related notes and consider whether it is consistent with the audited accounting statements, the firefighters pension fund accounting statements and related notes. This other information comprises the Explanatory Foreword and the Chairman's and Chief Fire Officer Foreword and Financial performance within the Annual Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements, the firefighters pension fund accounting statements and related notes. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements, the firefighters pension fund accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the accounting statements, the firefighters pension fund accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements, the firefighters pension fund accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements, the firefighters pension fund accounting statements and related notes.

Opinion

In my opinion:

- The accounting statements and related notes give a true and fair view, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority as at 31 March 2010 and its income and expenditure for the year then ended; and
- The firefighters pension fund accounting statements give a true and fair view, in accordance with the Code of Practice on Local Authority Accounting in the United

Kingdom 2009: A Statement of Recommended Practice, of the financial transactions of the firefighters pension fund during the year ended 31 March 2010 and the amount and disposition of the fund's assets and liabilities as at 31 March 2010, other than liabilities to pay pensions and other benefits after the end of the scheme year.

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Authority's Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor's Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission for fire and rescue authorities published in May 2008 and updated in October 2009. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for fire and rescue authorities specified by the Audit Commission and published in May 2008 and updated in October 2009, and the supporting guidance, I am satisfied that, in all significant respects, Shropshire and Wrekin Fire Authority made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

Certificate

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Grant Patterson

Date

District Auditor
(Officer of the Audit Commission)

Appendix 2 – Amendments to the draft Annual Report

I identified the following misstatements during my audit and managers have made the necessary adjustments. I bring them to your attention to aid you in fulfilling your governance responsibilities.

Table 3

Adjusted misstatements	Nature of adjustment	Income and Expenditure Account		Balance sheet	
		Dr £000s	Cr £000s	Dr £000s	Cr £000s
The draft accounts did not reflect the final allocation of General Ledger codes to Best Value Accounting Code of Practice (BVACOP). Noted for final version. Emergency Planning	Expenditure per the Income and Expenditure account: <ul style="list-style-type: none"> Community Fire Safety Firefighting Emergency Planning 	399 20	419		
Impairment in asset values £4,389,000	This was in relation to the impairment in values of the Shrewsbury Headquarter and Telford fire station. <ul style="list-style-type: none"> Income & Expenditure Fixed assets 			4,389	4,389
New requirements for Council Tax and National Non-Domestic Rate disclosure	There was a change to the accounting requirements for Council Tax and National Non-Domestic Rate disclosure introduced for 2009/10.				

		Income and Expenditure Account		Balance sheet	
	Debtors			458	369
	Creditors				89
	income				11
Government Grants Deferred £581,000	Government Grants Deferred of £581,000 had been included as short term liabilities, when in fact they are long term liabilities			581	581

Capital Commitments £3,587,000

29 The refurbishment of the Fire Authority Headquarters has led to the signing of contracts with building companies. As at the 31 March 2010, the Authority was contractually committed to £3,587,000. Although referred to in the forward to the accounts, the amount was unclear and there should also be a note in the accounts describing the commitment and the amount involved. No such disclosure note had been given in the accounts.

Post Balance Sheet event - Pension Scheme

30 Since 1972, each April, public-sector pensions have been increased in line with the Retail Prices Index ('RPI'). HM Treasury has confirmed that from April 2011 the increase in pensions will be linked to the Consumer Prices Index ('CPI').

31 Historically, the CPI has usually been lower than the RPI. Local authorities may therefore see a reduction in FRS 17 liabilities

32 For your Authority the impact on pension liability is likely to be material as the pensions liability per the balance sheet is £129,260,000, therefore a small change in the rate used for pension inflation would lead to a material difference.

33 The accounts disclose the nature of the event and provide indicative percentages of potential changes but no financial impact has been given. I am satisfied that readers of the accounts will not be misled but disclosure of the financial position would be improved by such information.

Appendix 3 – Draft letter of representation

The Audit Commission
Opus House, Priestley Court,
Stafford Technology Park,
Beaconside,
Stafford ST18 0LQ

9 September 2010

Keith Dixon

keith.dixon@shropshirefire.gov.uk

01743 260202

Treasurer/LI/ Treas/let01-10li
2010

Dear Sirs

Shropshire and Wrekin Fire Authority – Audit for the year ended 31 March 2010

We confirm to the best of our knowledge and belief, having made appropriate enquiries of officers of Shropshire and Wrekin Fire Authority, the following representations given to you in connection with your audit of the Fire Authority's financial statements for the year ended 31 March 2010.

We acknowledge our responsibility for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom, which present fairly the financial position and financial performance of the Authority, and for making accurate representations to you.

The Fire Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Specific representations

One area highlighted in the accounts is the impact of the Part-Time Workers, (Prevention of Less Favourable Treatment) Regulations for compensation for terms and conditions of Retained Firefighters, in particular Pension costs for the period at issue i.e. July 2000 to April 2006. As it is not possible to quantify with sufficient reliability the cost of pensions for this period it has not been possible to calculate the relevant provision as required by FRS 12.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Fire Authority have been properly reflected and

recorded in the accounting records. All other records and related information, including minutes of all Committee and Authority meetings have been made available to you.

Fair Values

We confirm the reasonableness of the significant assumptions within the financial statements.

Compensating Arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

Related party transactions

We confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and, where appropriate, adequately disclosed in the financial statements.

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than that already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Law, regulations and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Fire Authority.

In all material respects, the expenditure and income disclosed in the financial statements has been applied to purposes intended by Parliament and the financial transactions conform to the authorities, which govern them.

The Fire Authority has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with the requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Irregularities

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect error.

There have been no:

- irregularities involving management or employees, who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements;
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices, which could have a material effect on the financial statements.

We have no knowledge of fraud, or suspected fraud, which could have a material effect on the financial statements.

Post balance sheet events

Since the date of approval of the financial statements by Members of the Fire Authority no additional significant post balance sheet events have occurred, which would require additional adjustment or disclosure in the financial statements.

Signed on behalf of Shropshire and Wrekin Fire Authority

Signed

Name		Paul Raymond	Keith Dixon
Position	Chair of Audit and Performance Management Committee	Chief Fire Officer	Treasurer

Date 9 September 2010

Appendix 4 – Value for money theme summaries

The following tables summarise the key findings and conclusions for each of the VFM themes.

Managing finances

VFM criterion met	Yes
Key findings and conclusions	
<p>There has been no deterioration in the FRA's performance from last year. The FRA continues to perform consistently above minimum standards in planning for financial health and can demonstrate how financial planning contributes to improved outcomes in relation to its priorities. The MTFP is robust and realistic, and will be improved by the introduction of the public value approach, which increases stakeholder involvement. The PV 5 years plan will be available in December 2010. The MTFP and budget are consulted upon with a focus group of a variety of stakeholders.</p> <p>The FRA continues to perform consistently above minimum standards in understanding costs and performance. Environmental impact is considered in every procurement decision. SFRS has sought to increase its investment in Community Fire Safety (CFS) work. The financial strategy provides an overview of the revenue budgets and it details the factors taken into account when setting budgets for the next four years. The Authority produces a financial performance report for officers and members, which includes other key financial information. Apart from the financial performance report, the Authority produces Community Safety staff report information such as numbers of CFS visits carried out by whole time and retained fire-fighters, and numbers of smoke alarms fitted demonstrates how money has been spent to date.</p> <p>The accounts presented for audit were of a high quality and the format of working papers were also of a high standard. The Authority has produced summary accounts for a number of years and after consultation the annual report was produced in a CD Wallet. It was also sent to groups that represent a range of customers. Environment sustainability is reported within the annual report.</p>	

Governing the Business

VFM criterion met	Yes
Key findings and conclusions	
<p>The FRA performs consistently above minimum standards in commissioning and procurement. Needs analysis drives the long-term commissioning of the service. The IRMP provides the basis for understanding risk in the community.</p> <p>The position of Information Officer was introduced to co-ordinate the provision and quality of data. Data quality queries are run on a monthly basis. Data Quality has been highlighted as a Corporate Risk. Migration to an electronic Incident Reporting System from April 2009 will enhance data quality.</p> <p>The Audit Commission has identified as good practice in previous assessments the positive leadership provided by the members, who have led the IRMP process. Local liaison panels enable members to engage with group managers. The Authority can demonstrate that its members and staff exhibit high standards of personal conduct Ethical Standards Bulletins are sent to all Members as requested by the Standards Committee.</p> <p>Partnerships continue to be well managed with cost-effectiveness and measurable outcomes now central to evaluating all partnerships. Overall there is a strong risk management culture and appropriate support arrangements are embedded.</p> <p>The service can demonstrate a strong counter fraud culture within the Authority. It has a fraud and corruption strategy which is updated annually and communicated to staff and the service has an effective Audit Committee.</p>	

Managing Resources

VFM criterion met	Yes
Key findings and conclusions	
<p>The FRA performs consistently above minimum standards in managing its workforce. Its main success has been in utilising the retained service to undertake high levels of community safety work in the rural part of Shropshire. The FRA has built on last year's Level 3 LG Equality Standard to be a Level 4 this year. The retained service review identified as notable practice continues to deliver significant outcomes with appliance availability now at over 98 per cent. Retained firefighters have the same access to training as whole-time firefighters. Regional working continues to deliver efficiencies through specialists being shared and effective delivery of training and development.</p> <p>The Authority has a good awareness of what natural resources it consumes in its own operations, and what strategic approach it has in place to reduce the use of those natural resources. Most notably, the Authority's commitment to the effective use of natural resources is evidenced through the full attainment ISO 14001:2004 Environmental Management System registered with British Standards. SWFA is unique in having this standard for all of its activities.</p> <p>The APMC receive quarterly reports on the Service's environmental performance. Normal Environmental Impact has been monitored in the same format since 2007 and shows a 17% improvement in performance over this time. The Service has developed a climate change strategy identifying how to minimise its impact and adapt to changes. A number of the identified issues have been addressed.</p> <p>All activities including procurement have an environmental consideration, for example, all IT is purchased based on having the lowest impact all the way through from manufacture to disposal. A Carbon Management Strategy is being implemented jointly with Marches Energy Agency. The Authority is also a signatory and key partner to Shropshire's Community Strategy 2010-2020. The strategy binds partners to responding to climate change, and enhancing our natural and built environment.</p>	