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Minutes of the Meeting of
Shropshire and Wrekin Fire and Rescue Authority
Audit and Standards Committee
Held in Oak Room, Headquarters, Shrewsbury
On Wednesday, 15 July 2026 at 1.30 pm

Present:
Councillors Clayton, Handley (Chair), Radford and Walmsley

It was noted that Cllr Clayton joined the meeting remotely via Microsoft Teams and, in accordance with the meeting arrangements, did not participate in any votes

Officers

Marc Millward	Assistant Chief Fire Officer (Corporate Services)	ACFO
Mark Price	Temporary Assistant Chief Fire Officer (Service Delivery)	T/ACFO
Germaine Worker	Head of HR and Administration	HHRA
Mary Regan	Head of Finance	HoF
Jacqui Dungey	Section 151 Officer	S151 Officer
Emma Harvey	Solicitor, Telford & Wrekin Council	Solicitor
Aleks Zydek	Executive Support Officer	ESO
External Bodies		
Richard Anderson	Engagement Lead - Grant Thornton	
Elliot Baker	Public Sector Audit Manager - Grant Thornton	
Chris Green	Head of Internal Audit, WIASS	
Sam Grove	Internal Auditor, WIASS	

The Chair welcomed Mary Regan, the new Head of Finance for the Service, to the meeting.

1 Apologies for Absence

Cllrs Coleman, Kerr and Hannington and Chief Fire Officer Simon Hardiman.

2 Disclosable Pecuniary Interests

None

3 Public Questions

None

4 Member Questions

None

5 Non-Exempt Minutes 22 April 2026

Cllr Handley noted that Councillor Coleman was not present at the meeting. Councillor Clayton was present, however, his name had been omitted from the attendance list and should be added accordingly. Councillor Radford stated that she had not been present at the meeting being referred to and was therefore unable to comment on the matter.

Resolved that the minutes of the Audit and Standards Committee, held on 22 April 2026 be agreed and signed by the Chair with amendments as stated above.

6 Committee Training

The Committee was asked to consider and agree what training they wish to receive in order to fulfil their role on the Committee effectively.

During discussion, Members considered the appropriate level of knowledge and understanding required for the Committee's work. Councillor Walmsley queried how detailed the training should be and what level of understanding Members should be aiming to achieve in order to fulfil their responsibilities effectively.

Councillor Radford commented that the training provided to date had been useful and suggested that officers could identify and propose additional training topics for Members to consider, rather than relying solely on Members to determine their own training needs.

Marc Millward referred Members to the Corporate Risk item 11 on the agenda, noting that it highlighted the potential need for specific training on Corporate Risk Management for Audit Committee Members. Members agreed that this would provide a useful starting point and could help identify further areas where training may be beneficial.

Chris Green advised that he would be happy to deliver a training session on Internal Audit and the role of the Audit Committee. He suggested that this could be delivered remotely via Microsoft Teams and could comprise a short presentation followed by an informal question-and-answer session.

Richard Anderson advised that similar training was available in relation to External Audit and offered to provide a comparable session for Members.

Members discussed the possibility of combining the Internal Audit and External Audit training sessions into a single event.

Councillor Radford asked whether other Members were also being consulted regarding training requirements. The ESO confirmed that this exercise related specifically to the training needs of Audit Committee Members and that other Committees will be asked for their training needs as well.

Councillor Clayton referred to discussions held at Full Council regarding the use of terminology and suggested that training on governance terminology and report language may be beneficial. This would help both Members and officers ensure that statements are communicated clearly and accurately, avoiding ambiguity and ensuring that reports convey precisely what is intended.

It was agreed that Marc Millward would take away the issues raised and discuss the Committee's training needs further with Lynn Ince before bringing forward proposed training arrangements.

Resolved that the Committee will undertake the following training in 2026/27:

- Corporate Risk
- Internal Audit
- External Audit
- Training on Terminology

7 Annual Review

This report presented the draft Annual Review (also known as the Annual Statement of Assurance) for 2025/26 and gave the Committee an opportunity to make comment on the draft, prior to its going forward to the full Fire Authority for consideration and approval.

Marc Millward advised that the report had been brought forward in response to feedback received regarding the considerable delay in the publication of the 2024/25 Annual Review. He explained that the intention was to enable earlier consideration by the Fire Authority and noted that, for future years, the review would be brought to the Committee closer to the publication date, with the 2026/27 review anticipated to be considered in May 2027.

Councillor Radford referred to the increase in deliberate fires and firefighter injuries recorded for the area and asked about the impact this was having on Service activity. She also noted the low on-call firefighter availability at Oswestry, which was reported at approximately 70%, and observed that recruitment and establishment figures continued to present challenges. Councillor Radford asked what more could be done by both the Fire Authority and the Service to encourage recruitment and improve firefighter availability.

In response, Marc Millward advised that the report reflected performance up to the end of March 2026 and therefore contained historical data. He noted that improvements had been made in recent months at Oswestry, including addressing internal staffing issues. The Service continued to encourage attendance at station open days and community engagement events, as these had proven to be effective methods of recruitment. He explained that recruitment approaches needed to be tailored to the circumstances of individual communities, recognising that methods which were successful in one locality may not necessarily be effective elsewhere.

Marc Millward further commented that increased operational and community activity could have a positive effect on recruitment, as an active and visible fire station often generated public interest and encouraged local involvement. He advised that recruitment and availability statistics were regularly reported through the People and Culture Board and that updates could be provided to Members on request.

Councillor Radford noted that Fire Authority Members also had a responsibility to support recruitment and promote the Service within their communities.

Marc Millward informed the Committee that recent external review of the Communications function had been completed, and the outcome of the review would be shared with the Fire Authority in due course. He added that the Service would welcome support from Members in communicating key messages and promoting opportunities within their local areas.

Mark Price commented that Fire Authority Members should take advantage of opportunities to promote the role of on-call firefighters. He noted the valuable contribution made by local employers in supporting staff who respond to incidents and suggested that recognition should be given to businesses, such as Mill and Tesco in Ellesmere, which allow employees to undertake their duties as retained firefighters.

Referring to Corporate Performance Indicator 6 relating to injuries sustained, Councillor Walmsley noted the reported increase in injuries and sought clarification regarding what types of incidents were included within the figures.

Mark Price advised that the indicator included all reported injuries, ranging from relatively minor incidents, such as slips, trips, falls and minor knocks, through to those reportable under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR). He explained that the increase may also reflect improvements in reporting practices and a positive organisational culture that encourages the recording of all accidents and near misses.

Mark Price stated that the Service's target was to achieve zero RIDDOR-reportable injuries, although this was recognised as being difficult to achieve in practice. He reiterated that reporting standards had improved significantly and that there was now a strong culture of recording accidents and incidents.

Marc Millward noted that the wording of some 'targets' within the report reflected the previous reporting period and acknowledged Members' comments regarding terminology.

The Chair referred to recent publicity concerning tumble dryer fires and asked whether registering domestic appliances with manufacturers made a difference.

Marc Millward confirmed that appliance registration assisted manufacturers in identifying affected products and issuing safety notices or recalls where necessary. He explained that the Service was able to utilise information from national registration systems and wider national trend data to support prevention activity and identify emerging risks.

In response to questions regarding areas identified for improvement following inspection, Marc Millward advised that progress against inspection outcomes was reported regularly through the Fire Authority. He highlighted that there was now greater transparency regarding areas requiring improvement, with Causes of Concern and progress updates being published on the Service's website.

Resolved that the Committee approves the draft Annual Review (Annual Statement of Assurance) for 2025/26 for submission to the full Fire Authority for consideration and approval in October 2026.

8 Annual Governance Statement Improvement Plan

This report set out the Annual Governance Statement (AGS) improvement plan forward approach.

Jacqueline Dungey advised that a review of the existing AGS Improvement Plan had been undertaken. Whilst the plan captured a range of important Service improvement activities, it was considered that many of the actions related to operational service delivery and business improvement rather than directly supporting the Fire Authority's governance arrangements and system of internal control.

The Committee was informed that the recommendation was not that the identified actions should cease, but that they should instead continue to be monitored and delivered through the most appropriate existing governance arrangements, including the Service Management Team, Digital Systems Governance Group, Portfolio Boards and other established governance forums. This would allow improvement activity to remain under effective oversight whilst reducing duplication across multiple plans.

Councillor Walmsley sought clarification on the implications of removing the existing items from the AGS Improvement Plan and questioned whether future AGS Improvement Plans would effectively be left blank as a result.

In response, Jacqueline Dungey confirmed that the actions had not necessarily been completed. Rather, they would continue to be progressed and monitored through existing governance channels better suited to the nature of the work. Examples included digital and data-related projects being overseen through the Digital Systems Governance Group and capital projects being managed through established project governance arrangements.

She also explained that the proposed approach would provide stronger alignment between the AGS Improvement Plan and the Authority's governance responsibilities. Future AGS Improvement Plans would be informed by management action plans arising from internal audit reviews and recommendations made by external auditors, ensuring that the plan focused more directly on governance effectiveness and internal controls.

Jacqueline Dungey advised that an AGS Improvement Plan would continue to be maintained. However, rather than containing a broad range of business improvement activities, it would focus specifically on governance-related actions, including areas identified through internal and external audit work. This would provide a clearer link between the Authority's governance framework, audit findings and improvement activity.

Members noted that the revised approach would better align the AGS Improvement Plan with its intended purpose and ensure that operational and service improvement projects continued to be monitored through the most appropriate governance structures.

Resolved that the Committee approved the revised approach to the production of the Annual Governance Statement Improvement Plan and recommendation to remove the items on the existing plan.

9 Draft Statement of Accounts 2025/26

This report sets out the Fire Authority's draft Statement of Accounts for financial year 2025/26, which includes the Annual Governance Statement (AGS).

Jacqueline Dungey advised that the Authority had successfully met the statutory deadline of 30 June 2026 for the publication of the draft accounts. She thanked Joanne Codey for her work in preparing the Draft Statement of Accounts and noted that the accounts had now been submitted for external audit. The audited Statement of Accounts would be brought to the Fire Authority for consideration later in the year. The purpose of the report was therefore to make Members aware that the accounts had been completed and published within the required timescale.

Councillor Walmsley noted that the hyperlink contained within the report papers was not functioning correctly.

Resolved that the Committee has considered, commented on and noted statutory timescales surrounding the publication of the Statement of Accounts for financial year 2025/26.

10 Internal audit's Annual Report and Opinion 2025/26

This report provided the Committee with the annual internal audit opinion on the organisation's framework of internal control, risk management and governance.

The overall opinion was that **reasonable assurance** could be given that there was an adequate and effective framework of governance and internal control in place, although only **limited assurance** could currently be provided in relation to risk management.

Chris Green advised that six audits had been completed during 2025/26, resulting in two **Substantial Assurance**, two **Reasonable Assurance** and two **Limited Assurance** opinions. The limited assurance opinions related to **Risk Management** and **Contract Management**, areas in which improvement work was already underway and which Members would consider further later on the agenda.

The Committee noted that Internal Audit continued to comply with the Global Internal Audit Standards and that arrangements remained in place to safeguard auditor independence and objectivity.

Chris Green highlighted that both the new **Internal Audit Charter**, including a formal mandate, and the **Internal Audit Strategy** had been completed and approved by the Audit and Standards Committee in April 2026.

Councillor Walmsley referred to the risk management audit findings and noted that Members had not yet considered the detailed risk management report.

In response, Chris Green explained that the annual opinion reflected the position at the time the audit work was undertaken. He acknowledged that significant improvement activity was now underway and stated that this should provide Members with greater confidence going forward. Depending upon progress made during 2026/27, Internal Audit may revisit the area to validate that improvements to the Corporate Risk Register and wider risk management framework had been successfully implemented.

Councillor Radford commented that the report did not provide comparative information from previous years and suggested that year-on-year comparisons would assist Members in understanding trends and progress.

Chris Green advised that future progress reports presented to the Committee, including the October update, would contain comparative information where appropriate. He noted, however, that with a relatively small annual audit programme it was not always possible to draw definitive conclusions about long-term trends, and there would always be an element of professional judgement involved in assessing whether the overall direction of travel was positive.

Jacqueline Dungey added that the revised approach to governance improvement planning would provide a clearer record of actions and outcomes over time, helping to create the historic context and comparisons sought by Members and strengthening the link between audit findings and improvement activity.

Resolved that the Committee has considered, commented on noted the report and the 2025/26 Internal audit Opinion and commentary.

11 Corporate Risk Management Summary

This report provided the Committee an update on the current position of the Corporate Risk Register and gives assurance that identified corporate risks are being actively managed.

The report also presented a draft revised Corporate Risk Management Policy for the Committee's consideration. The proposed changes respond to many of the recommendations arising from the Internal Audit review of the Service's risk management approach and are intended to strengthen governance, assurance and oversight.

Members were advised that the proposed changes responded directly to recommendations arising from the recent Internal Audit review and were intended to strengthen governance, assurance and oversight arrangements.

Marc Millward highlighted the current corporate risk position and advised that a reduction in some risk scores reflected improvements in areas such as staff engagement and health and safety. He explained that one of the principal recommendations from Internal Audit had been to move away from a thematic approach to risk management. Rather than maintaining a small number of broad corporate risks, the proposal was to identify and manage individual risks separately where appropriate. For example, Operational Training Facilities had previously been captured within wider health and safety risks but had now been established as a standalone corporate risk to improve transparency, oversight and management. Three new risks had therefore been added to the Corporate Risk Register: ICCS Stability and Reliability, Industrial Action and Operational Training Facilities.

Members were advised that the Staff Engagement risk had previously included concerns relating to industrial action. Given the circumstances at the time, it had been considered more appropriate to create a separate Industrial Action risk. Marc Millward reported that following acceptance of the latest pay offer, and discussions at Service Management Team, the risk of industrial action had reduced, although national Green Book Staff negotiations remained ongoing.

Councillor Radford referred to Cyber Security, which remained one of the highest scoring corporate risks, and asked whether officers were confident that appropriate arrangements were in place to manage the threat.

Marc Millward advised that the Service was as assured as it could reasonably be in relation to cyber security. He reported that the Service had recently participated in an unannounced cyber exercise simulating a targeted attack on public sector organisations. The exercise had been observed by a Government Liaison Officer and had provided a degree of external assurance.

Lessons learned were currently being evaluated and would be reported to the Fire Authority in due course. He further advised that ICT regularly issued simulated phishing emails and that the number of staff clicking on malicious links had reduced significantly. Reporting of suspicious emails had increased, and approximately 80% of staff had completed cyber security training packages, demonstrating increasing awareness across the organisation.

Councillor Walmsley welcomed the inclusion of comparative heatmaps within the report, commenting that they were particularly helpful in illustrating changes in risk exposure over time.

In response, Marc Millward explained that some of the apparent improvements reflected the move towards identifying and managing specific risks separately on the register, thereby providing a more accurate representation of the Service's risk profile.

Turning to the revised Corporate Risk Management Policy, Marc Millward advised that the document would ordinarily have been considered by the Fire Authority following review by the Committee. However, due to meeting timetables, the Fire Authority had delegated authority to the Audit and Standards Committee to make the final determination on the policy.

Members were advised that the changes within the revised policy arose from Internal Audit recommendations. The principal changes included:

- The introduction of clear risk appetite statements;
- Greater clarity regarding governance arrangements and accountability;
- The introduction of a stronger control assurance framework;
- The reintroduction of a Risk Management Board;
- Clear escalation and de-escalation arrangements for risks across the organisation; and
- Enhanced requirements relating to risk management training and competency for Fire Authority Members and staff.

Marc Millward also informed the Committee that a peer review of the Service's risk management arrangements had recently been undertaken by colleagues from West Midlands Fire Service. The review had provided reasonable assurance and identified a small number of additional considerations, including the development of a regular written update from the Service Management Team on the current position of the Corporate Risk Register.

He further advised that HMICFRS would be undertaking a reinspection interview the following week in relation to the Cause of Concern, which was closely linked to the Service's corporate risk management arrangements.

Councillor Walmsley commented on the likelihood matrix contained within the policy and suggested that the inclusion of numerical frequency ranges alongside descriptive terms would assist interpretation and promote consistency when scoring risks.

Marc Millward welcomed the suggestion and acknowledged that whilst the policy already included numerical impact measures, additional frequency indicators could usefully be incorporated within the likelihood criteria to reduce the potential for differing interpretations.

Resolved that the Committee

a) Considered the contents of the report.
b) Approved the revised Corporate Risk Management Policy (Appendix A).
c) Approved the adoption of a dynamic corporate risk register.

12 Code of Conduct – Complaints 2025/26

The Officers were pleased to report that, during the period 2025/26, the Fire Authority has received no complaints that any of its members has breached its Code of Conduct.

Resolved that the Committee has noted the update.

13 Pension Board Minutes

Assistant Chief Fire Officer Marc Millward presented minutes from the Pension Board meeting that took place on 27 April 2026.

Marc Millward confirmed that the figures reported under Section 6a remained as previously presented. In respect of the Matthews remedy, he advised that the reported figure of 26 pension cases paid reflected confirmed payments at the time of the Pension Board meeting, although officers were aware that additional cases had since been processed and paid, pending final confirmation.

Councillor Radford sought clarification regarding the Matthews remedy and whether individuals were being moved into earlier pension schemes because doing so was financially more beneficial.

Marc Millward explained that the Matthews remedy related to retained firefighters who had historically been ineligible to join the Firefighters' Pension Scheme when they commenced employment. Following legal challenges and subsequent legislative changes, eligible individuals had been granted access to pension benefits they would previously have been unable to join. He emphasised that this was not a matter of moving individuals into a more advantageous scheme, but of providing access to pension rights that they should have been entitled to.

Marc Millward further advised that the most up-to-date position showed that 56 out of 99 eligible individuals under the Matthews exercise had now received their pension payments.

Turning to the Internal Dispute Resolution Procedure (IDRP), Members noted that the number of cases remained low. Marc Millward reported that there were two Stage 2 IDRP applications outstanding at the time of the Pension Board meeting. He advised that both had now progressed to a Hearing Panel, which was due to take place the following week.

Resolved that the Committee has noted the minutes of the Pension Board held on 27 April 2026.

14 External Audit Report

This paper provided the Committee with report on the progress in delivering External Auditor responsibilities. The report also included a series of sector updates in respect of emerging issues which the Committee may wished to consider.

Elliot Baker advised that audit planning and risk assessment work had been completed and that early substantive testing had been undertaken in a number of areas, including property, plant and equipment, fees and charges income, operating expenses and payroll testing. No issues had been identified from the work completed to date.

Members were informed that work on the Authority's Value for Money arrangements was ongoing. Grant Thornton had continued to meet regularly with the Chief Fire Officer and other statutory officers to review progress against previous recommendations. Elliot Baker advised that the Authority appeared to be taking a proactive approach to addressing those recommendations and, based on work completed so far, no new risks of significant weakness had been identified. This position would continue to be kept under review as the audit progressed.

Elliot Baker advised that more detailed Value for Money fieldwork was scheduled to commence in September 2026. The Committee would receive the Audit Findings Report and Auditor's Annual Report at its November meeting.

Referring to the Audit Deliverables schedule, Elliot Baker highlighted that the Audit Progress Report had now been completed and presented to the Committee, with the Audit Findings Report and Auditor's Annual Report due to be reported in November 2026.

The Committee also noted the recent sector updates included within the report, including guidance issued by CIPFA in relation to the closure of the 2025/26 financial statements and the application of asset indexation requirements.

Resolved that the Committee has considered, commented on, and noted the contents of the report.

The meeting closed at 2.31 pm

Chair _____

Date _____