



Department for
Communities and
Local Government

Guidance on statements of assurance for fire and rescue authorities in England

Summary of responses

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Introduction

The consultation paper on the draft '*Guidance on statements of assurance for fire and rescue authorities in England*' was published by the Department for Communities and Local Government on 20 September 2012. It invited comments by 15 November 2012.

A total of forty-five consultation responses were received, including one joint response. The majority (80%) of these were from fire and rescue authorities, while the rest were from other local authorities, professional bodies, representative organisations, and individuals.

This document provides a summary of the responses received, together with a Government response (in italics) where appropriate. It is not the intention of the document to repeat the content of the draft guidance, although reference may be made to it in the context of a particular point.

Overview of responses

The Government invited comments on a range of questions with the aim of obtaining views on whether the draft statement set out clearly what was expected of fire and rescue authorities in the production of statements of assurance, and, if not, how the draft guidance could be improved.

The requirement to publish statements of assurance, as introduced by the Fire and Rescue National Framework for England (the Framework), received mixed views.

Some respondents were broadly supportive of the overall case for statements of assurance, stating that their authority had prepared an Annual Report that covered similar content and could be adapted for the purpose. Several commented that they had already published documentation that broadly covered similar topics in a reader-friendly format – although, in most instances, the information was not presented within a single document.

Other respondents were supportive of the concept of single documentation that improved public accountability, but thought that statements of assurance were not the best way to achieve this. They argued that, since statements of assurance were reliant on self-assessment, there was no apparatus for sampling or a closer examination of risk. They suggested that there were preferable alternatives for outward-facing, reader-friendly documentation which offered greater benefits in terms of service improvement.

Remaining respondents were concerned that the requirement for statements of assurance could result in some duplication, given that for a proportion of fire and rescue authorities elements of the proposed content were already reported, and to a greater depth, in existing documents.

It should be stressed that this consultation related solely to the content of the guidance document on statements of assurance for use by fire and rescue authorities in England, and not the requirement for statements of assurance, which was set out in the consultation for the Framework. Although we have included the comments of respondents relating to that requirement, this was beyond the scope of this consultation.

The transparency agenda suggests that data should be readily accessible, easy to read and navigate, and be sufficient to facilitate an assessment of the authority across key areas. In line with this, statements of assurance should consist of a single, concise document that covers the critical elements of finance, governance and operational capability.

We acknowledge that fire and rescue authorities produce a range of documents covering financial, governance and operational matters and consider it unlikely that authorities would need to commission additional work in order to obtain the information needed for statements of assurance. Many fire and rescue authorities are rightly proud of the work they have undertaken in making public-facing documents readable and easy to understand. Accordingly, where appropriate, statements of assurance should make full use of such documents; incorporating links or extracts, as required, thereby avoiding the need to undertake comprehensive re-drafting.

Responses to consultation questions

Question 1

Does the draft guidance set out sufficiently clearly what is expected of fire and rescue authorities to complete their statements of assurance?

Some respondents considered that the draft guidance was broadly clear, with sufficient flexibility to allow fire and rescue authorities the appropriate level of discretion in how to prepare their statement. Other respondents stated that flexibility inherent in the guidance made it hard to follow.

Open format

Some respondents commented on the Government's intention that the format of the statement of assurance is at the discretion of individual fire and rescue authorities. Just over half of respondents approved of this approach, indicating that it would allow them to cater to the specific needs of their community. However, the remainder indicated that a defined template would ensure an element of consistency, enable comparisons to be made more easily and avoid an overly complex statement.

We recognise that there may be some value in providing fire and rescue authorities with a pre-defined template, in terms of promoting simplicity and consistency, and more easily enabling comparison between fire and rescue authorities,. However, the Government does not wish to be prescriptive in the

way that authorities produce statements of assurance. If the sector or individual authorities wish to collaborate to produce a template which would satisfactorily meet the requirements of statements of assurance, we would have no objection to such a template being used more widely.

Several respondents referenced the frequent use of the word 'should' within the guidance with some suggesting that this word was inappropriate and ought to be replaced with 'may'.

The aim of the guidance is to allow fire and rescue authorities' discretion as to how to prepare their statements of assurance, as appropriate to their own specific circumstances. We have amended the guidance to ensure this flexibility. However, we consider that the word 'should' is suitable within a guidance document in certain circumstances, where additional emphasis is warranted, and have retained the word where necessary and appropriate.

Expectations

The draft guidance stipulated that some topics could be considered as being 'expected' to be covered in the statements of assurance, whereas there were other matters which were left to the discretion of individual authorities. Some respondents supported this approach, while others thought that it could lead to confusion.

We consider that it is preferable to allow authorities flexibility to judge for themselves what is most appropriate for inclusion in the statements of assurance according to local need and circumstances. We have therefore retained the flexible approach within the guidance. However, we have revised the text so that it is clear that such matters are for individual judgement.

Assessment mechanisms

Some respondents broadly endorsed the principle of including self assessment and improvement processes in the statements of assurance, while other respondents had concerns.

Among those with concerns, there was a view that the self-assessment process - in which authorities rigorously analyse their own strengths and weaknesses and are often subject to robust challenge from peers - may not be appropriate for public release.

Several respondents thought that, since the guidance contained no mechanism for benchmarking authority performance, the value of such assessment reports would be reduced, and may potentially prevent like-for-like comparisons between similar services. It was considered that the suggested assessment mechanisms for statements of assurance were too prescriptive and that this should be a matter for local decision, more in line with the localist ethos of the guidance.

We acknowledge that some authorities will have long-established processes for self assessment. In view of concerns expressed and to avoid prescription,

the guidance does not advocate any particular assessment methodology or endorse the use of self assessment mechanisms. Fire and rescue authorities have discretion to use the assessment mechanisms they consider appropriate.

Sign-off

A few respondents requested clarity on who should sign-off statements of assurance as they believed this was open to interpretation. It was asked whether, in view of the financial content of the statements, the sign-off should come from the Chief Financial Officer as well as the Chair. Other respondents suggested that the statements should be signed off by the authority as a whole, rather than a named elected member. County fire and rescue authorities pointed out the structural and governance differences for them and asked for these to be taken into account.

The Government's intention for sign-off being done 'in the usual way', by an elected member, was to allow a level of flexibility from one authority to another, taking into account structural and governance differences. We wish to retain this flexibility and have amended the guidance so that it is clear that responsibility for sign-off is a matter for local determination. This will cater for the variation between the different types of authority.

Differences in fire and rescue authority governance

A few respondents said that the guidance did not sufficiently take into account the differences between metropolitan and combined fire and rescue authorities, which use bespoke finance and governance systems, and those that are county council based, which usually utilise corporate systems.

Many county fire and rescue authorities thought that the requirement to produce statements of assurance would involve a disproportionate use of their resources, since the finance and audit 'back-office' services were not dedicated, but council wide, with fire and rescue authorities being part of a larger directorate of council services.

We have modified the guidance to allow for the different accounting and governance structures in use by fire and rescue authorities.

Question 2

If the draft guidance does not set out sufficiently clearly what is expected of fire and rescue authorities to complete their statements of assurance, how could it be improved?

Most respondents welcomed the fact that the format of the statements would be left to local discretion. However, some thought that this could result in a lack of clarity and suggested that a template, or a more uniform approach, would facilitate standardised reporting and comparisons.

A small number of respondents wanted the guidance to be more explicit about the relationship between the statements of assurance and the other statutory reports already completed by authorities.

There was a suggestion that the guidance could be improved by setting out more precisely what was expected of fire and rescue authorities: specifically, which topics should be included within the statements of assurance, and whether there were particular assurance mechanisms that should be adopted by fire and rescue authorities.

We have always acknowledged that the information contained in the assurance statements should already exist within a range of documentation held by fire and rescue authorities. The statements of assurance are supplementary to these other statutory documents. However, in our view, the link between the statement of assurance and other reports and documentation should be clear, either by the use of direct links, textual extracts, or short summaries,.

Role of scrutiny

Some respondents suggested that the guidance should place a greater emphasis on the provision of scrutiny committees. These were introduced by the Local Government Act 2000 with the aim of creating a separation of functions within local authorities, with councillors fulfilling an overview and scrutiny role. However, this requirement does not apply to fire and rescue authorities, and some have suggested that statements of assurance provide an opportunity to develop a more robust approach to scrutiny arrangements, rather than leaving this to individual authority discretion.

Legislation

Some respondents considered that the legislative references in the guidance were inadequate and should incorporate, for example, the Local Government Acts 1972 to 2000, and the Localism Act 2011.

We acknowledge that the references to legislation are not exhaustive. It is the intention of the guidance to focus on the key legislation rather than supplying anything more comprehensive.

Timing of statements of assurance

Many respondents commented that greater consideration should be given to the timing of the publication of statements of assurance. Some respondents commented that the references to 'draft accounts' should be clearer as, currently, this could be open to interpretation. For example, these could refer to those published in June, or three months from the end of September. Other respondents suggested that publication take place promptly after the end of the financial year to maximise its value to communities and to give fire and rescue authorities' sufficient time to prepare.

We have given consideration to these comments. It is the Government's intention that, provided the statements are published annually in accordance with the Framework, the timing of publication should be a matter for individual determination. This then allows publication times to differ depending on the needs and the financial, governance and administrative processes of the authority concerned. It is our intention to retain this flexibility and we have amended the guidance so that this is clear.

Requirement for operational detail

A number of respondents questioned the need for information regarding the operational procedures in place enabling fire and rescue authorities to deal with specific single events, such as a chemical leak or outbreaks of civil disturbance.

Some respondents stated that the natural place for such consideration was the authority's own Integrated Risk Management Plan, since that was the document in which community risk is assessed and the response to that risk is set out. Other respondents thought that such a requirement went beyond the risk assessment requirements, as laid out in the Integrated Risk Management Plan, within their area. In general, respondents commenting on this point wanted the guidance to give fire and rescue authorities some flexibility on where such matters would be covered – whether in the Integrated Risk Management Plan, or other documents.

The Government's intention in including this requirement was to ensure that communities with an interest in seeing how their authorities had adapted to the particular circumstances of a specific single event, or reacted to specific advice from an outsider body such as the Health and Safety Executive as a result of such an event, could find this information within the statement of assurance.

We accept that fire and rescue authorities should have the appropriate flexibility, depending on local circumstances, to cover specific single events within their Integrated Risk Management Plan, if relevant, or elsewhere with regard to matters that fall outside the Plan, rather than include them in the statement of assurance. We have amended the Guidance accordingly.

However, where a fire and rescue authority has received a Coroner's rule 43 letter, or advice from the Health and Safety Executive, we believe that the statements of assurance are the most appropriate forum for providing assurance to communities on how they are taking forward that advice. The guidance reflects this view.

Question 3

Specifically, what would you change and what would you add?

Some of the topics covered in responses to questions one and one were repeated in the responses to question three. The key messages which most respondents focussed on are as follows:

- guidance could usefully be condensed by, for example, removal of unnecessary references
- the timescale for publication of statements should be made more explicit
- responsibility for sign-off should be clearer
- fire and rescue authorities should have discretion regarding where and how they report any operational issues regarding specific single events not covered in their Integrated Risk Management Plan
- the statement of assurance should not duplicate material that already exists in documents that are statutorily required and already accessible by the public
- it is important to give flexibility in reporting to authorities to account for differences between the different types of fire and rescue authorities, including counties

Some respondents considered that statements of assurance should cover expectations on non-core functions such as resilience, especially in relation to any expectations of reporting to Strategic Resilience Board.

Other

It was noted that certain referenced documents were due for a refresh and so consideration should be given to removing these, where appropriate, or allowing a degree of latitude in their use (for example Chartered Institute of Public Finance & Accountancy's 'Delivering Good Governance in Local Government Framework').

One respondent questioned whether statements of assurance would be used as the basis for the Government's requirement, under Section 25 of the Fire and Rescue Act 2004, to report on compliance with the Framework.

With regard to the use of statements of assurance as a basis for Section 25 reporting, it was made clear in the Framework that one of the purposes of the assurance statements would be to provide independent assurance, not only to communities, but also to the Government. Statements of assurance will be used as a source of information on which to base the Government's report under section 25 of the Fire and Rescue Act 2004.

Some respondents requested clarity on whether there was link between statements of assurance and the intervention protocol.

The Government can confirm that there is no link between the intervention protocol and the statements of assurance; these are unrelated documents with different purposes.