



# Auditor's Annual Report for Nottinghamshire and City of Nottingham Fire and Rescue Authority

Year-ended 31 March 2025

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February 2026

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Our audit report is made solely to the members of Nottinghamshire and City of Nottingham Fire and Rescue Authority (the Authority), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the members of Authority, as a body, for our audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

External auditors do not act as a substitute for the Authority's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

**01**

# **Executive Summary**



# Executive Summary



## Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of Nottinghamshire and City of Nottingham Fire and Rescue Authority (the ‘Authority’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the ‘Code of Audit Practice’) and is required to be published by the Authority alongside the annual report and accounts.

## Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014 (the Act). Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) (‘ISAs (UK)’) include the following:



**Financial Statements** - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Authority and of its income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 (‘the CIPFA Code’).



**Other information (such as the narrative report)** - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Authority.



**Value for money** - To report if we have identified any significant weaknesses in the arrangements that have been made by the Authority to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.



**Other powers** - We may exercise other powers we have under the Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to any valid objections received from electors.

## Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

<b>Financial statements and other information</b>	<p>We issued a modified opinion on the Authority’s financial statements on 25<sup>th</sup> February 2026. This means that we believe the financial statements give a true and fair view of the financial performance and position of the Authority except for the possible effects of the matters described in the Basis for qualified opinion section of our report.</p> <p>We have provided further details of the key risks we identified and our response on page 8-10.</p>
<b>Value for money</b>	<p>We identified no significant weaknesses in respect of the arrangements the Authority has put in place to secure economy, efficiency, and effectiveness in the use of its resources. Further details are set out on page 11 onwards.</p>
<b>Whole of Government Accounts</b>	<p>We are required to perform procedures and report to the National Audit Office in respect of the Authority’s consolidation return to HM Treasury in order to prepare the Whole of Government Accounts.</p> <p>As the National Audit Office has not yet concluded its audit of the Whole of Government Accounts for the 31 March 2025 financial year, we are unable to confirm that we have concluded our work in this area.</p>
<b>Other powers</b>	<p>See overleaf.</p>

# Executive Summary



There are several actions we can take as part of our wider powers under the Act:

## Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Authority is required to consider it and to bring it to the attention of the public.

**As at the date of this report, we have not issued a Public Interest Report this year.**

## Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Authority is taking. We may also apply to the courts for a declaration that an item of expenditure the Authority has incurred is unlawful.

**As at the date of this report, we have not applied to the courts.**

## Recommendations

We can make recommendations to the Authority. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Act. If we do this, the Authority must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Authority does not need to take any action, however, should the Authority provide us with a response, we will include it within this report.

**As at the date of this report, we made no recommendations under Schedule 7 of the Act.**

**As at the date of this report, we have not raised any other recommendations.**

## Advisory notice

We may issue an advisory notice if we believe that the Authority has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Authority is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

**As at the date of this report, we have not issued an advisory notice this year.**

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Authority. Where we raise observations, we report these to management and the Authority. The Authority is not required to take any action to these, however it is good practice to do so and we have included any responses that the Authority has given us.

**02**

# **Audit of the financial statements**



# Audit of the financial statements



**Our responsibility is to conduct an audit of the financial statements in accordance with the Local Audit and Accountability Act 2014, Code of Audit Practice and ISAs (UK) and to issue an auditor’s report.**

However, due to the significance of the matters described below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the Authority financial statements.

We have fulfilled our ethical responsibilities under, and are independent of the council in accordance with, UK ethical requirements including the FRC Ethical Standard.

## **Our basis for qualified opinion on the Authority’s financial statements**

We have issued a modified opinion on the Authority’s financial statements on 25<sup>th</sup> February 2026. In our opinion, except for the possible effects of the matters described in the Basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and the Authority’s income and expenditure for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

### **Basis for qualified opinion**

The Accounts and Audit (Amendment) Regulations 2024 (the “Amendment Regulations”) require the Authority to publish its financial statements and our opinion thereon for the year ended 31 March 2025 by 27 February 2026 (the “Backstop Date”).

We have been unable to obtain sufficient appropriate audit evidence over the Authority’s valuation of property, plant and equipment as at 31 March 2024 because we have been unable to perform the procedures that we consider necessary to obtain sufficient appropriate audit evidence on these areas ahead of the Backstop Date. Therefore, we were unable to determine whether any adjustments were necessary to the Authority’s property, plant and equipment balances as at 31 March 2024, or whether there were any consequential effects on the income and expenditure recognised for the years ended 31 March 2024 and 31 March 2025, and the unusable reserves balance at 31 March 2024.

In addition, we have been unable to obtain sufficient appropriate audit evidence over the Authority’s net assets as at 1 April 2023. This is because we have been unable to perform the procedures that we consider necessary to obtain sufficient appropriate audit evidence on the net assets ahead of the Backstop Date. Therefore, we have been unable to determine whether there were any effects on its income and expenditure, Firefighters’ Pension Fund Statement and cash flows for the year ended 31 March 2024, and the balance of, and movements in, usable and unusable reserves for the year ended 31 March 2024.

Further information on our audit of the Authority financial statements is set out overleaf.

# Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit.

## Management override of controls

Fraud risk related to unpredictable way management override of controls may occur

### Our procedures

Our audit methodology incorporates the risk of management override as a default significant risk.

- Assessed accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias.
- Evaluated the selection and application of accounting policies.
- In line with our methodology, evaluated the design and implementation of controls over journal entries and post closing adjustments.
- Assessed the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates.
- We analysed all journals through the year and focused our testing on those with a higher risk, such as journals impacting non pay expenditure, journals posted containing fraud or error in its descriptions, and journals posted without description.
- We identified two journal entries meeting our high-risk criteria and have not identified any issues with these journals.
- We noted that formal IT process to ensure segregation of duties over journal postings and authorisation is not currently in place. Management have ultimate ownership over the journal postings and management perform a review of journals. The level of documentation of this review is not sufficient for us to place reliance on the control. We are aware that management have implemented a review process for all manual journals to provide an element of segregation but there is no restricted access or segregation of duties to posting & approving of journals. We have made no recommendation in respect of this control, but we are required to report this deficiency to you.

### Our findings

Our final procedures in respect to the risk are complete. We have no matters to report as a result of our work.

# Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit.

## Valuation of post retirement benefit obligations

An inappropriate amount is estimated and recorded for the defined benefit obligation

### Our procedures

We have performed the following procedures :

- Evaluated the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations;
- Performed inquiries of the accounting actuaries to assess the methodology and key assumptions made, including actual figures where estimates have been used by the actuaries, such as the rate of return on pension fund assets;
- Agreed the data provided by the audited entity to the Scheme Administrator for use within the calculation of the scheme valuation;
- Evaluated the design and implementation of controls in place for the Fire Authority to determine the appropriateness of the assumptions used by the actuaries in valuing the liability;
- Challenged, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data;
- Confirmed that the accounting treatment and entries applied by the Fire Authority are in line with IFRS and the CIPFA Code of Practice;
- Considered the adequacy of the Authority's disclosures in respect of the sensitivity of the deficit or surplus to these assumptions;
- Evaluated the design and implementation of controls in place for the Authority to determine the appropriateness of the assumptions used by the actuaries in valuing the liability;
- Our specialists have assessed the overall assumptions used by the actuary to be balanced and within a reasonable range. All of the individual assumptions were assessed to be balanced with the exception of the CPI\* and the discount rate. These were assessed as optimistic but within appropriate range. As this is within the range and is a difference in estimation approach rather than an error, we have not requested that an amendment is made to the reported balance;

### Our findings

Our final procedures in respect to the risk are complete. We have no matters to report as a result of our work.

# Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit.

## Valuation of land and buildings

The carrying amount of revalued Land & Buildings differs materially from the fair value

### Our procedures

We performed the following procedures in order to respond to the other audit risk identified:

- Critically assessed the independence, objectivity and expertise of the valuers used in developing the valuation of the Fire Authority's properties at 31 March 2025;
- Inspected the instructions issued to the valuers for the valuation of land and buildings to verify they are appropriate to produce a valuation consistent with the requirements of the CIPFA Code.
- Compared the accuracy of the data provided to the valuers for the development of the valuation to underlying information;
- Evaluated the design and implementation of controls in place for management to review the valuation and the appropriateness of assumptions used;
- Challenged the appropriateness of the valuation of land and buildings including any material movements from the previous revaluations.;
- Agreed the calculations performed of the movements in value of land and buildings and verify that these have been accurately accounted for in line with the requirements of the CIPFA Code; and
- Disclosures: Considered the adequacy of the disclosures concerning the key judgements and degree of estimation involved in arriving at the valuation.

### Our findings

Our final procedures in respect to the risk are complete. We have no matters to report as a result of our work.

**03**

# **Value for Money**



# Value for Money



## Introduction

We are required to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or ‘value for money’. We consider whether there are sufficient arrangements in place for the Authority for the following criteria, as defined by the Code of Audit Practice:



**Financial sustainability:** How the Authority plans and manages its resources to ensure it can continue to deliver its services.



**Governance:** How the Authority ensures that it makes informed decisions and properly manages its risks.



**Improving economy, efficiency and effectiveness:** How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

We do not act as a substitute for the Authority’s own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the Authority’s arrangements are operating effectively, or whether the Authority has achieved value for money during the year.

## Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor’s Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority.

## Summary of findings

We have completed our audit programme in regard to value for money. Our findings are in the table below and our narrative comments in the following pages.

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
<b>Commentary page reference</b>	14	16	17
<b>Identified risks of significant weakness?</b>	No	No	No
<b>Actual significant weakness identified?</b>	No	No	No
<b>2023-24 Findings</b>	No significant risks identified	No significant risks identified	No significant risks identified
<b>Direction of travel</b>	↔	↔	↔

# Value for Money



## National context

We use issues affecting Fire Authorities nationally to set the scene for our work. We assess if the issues below apply to this Fire Authority.

### Financial performance and demand

Fire Authorities are generally funded through council tax, business rates and other government grants. Over recent years, Fire Authorities have been expected to do more with less, experiencing a real-term decrease in funding over the years when compared to inflation. This has caused Fire Authorities to change the way that services are delivered in order to remain financially viable and affordable.

As part of the 2021/22 Spending Review, the National Fire Chiefs Council and the Local Government Association proposed that across Fire and Rescue Authorities in England, the fire and rescue sector could create 2% of non-pay efficiencies and increase productivity by 3% by 2024/25. It is a requirement that all Fire Authorities publish their Efficiency and Productivity Plan on the Authority's website, explaining how they intend to plan and report on efficiencies and outline the savings they plan to deliver, as well as the plan to increase productivity outputs and their commitment to increasing efficiency where possible to enable reinvestment and maintain a sustainable financial position.

At the same time, Fire Authorities are seeing continued pressure from increased demand. This includes weather-related events, where dry conditions cause an increased number of wildfires, and severe floods increase in number.

### Culture and workforce

Culture in the Fire and Rescue Service has faced significant national scrutiny in 2023/24 following adverse media at some authorities and a focus on culture as part of inspections performed by HM Inspectorate of Fire and Rescue Services. The Inspectorate continues to focus on professional standards as part of their routine inspections.

Fire Authorities are very people-intensive organisations, with circa 77% of total expenditure being made up of staff costs. The culture a Fire Authority embeds across the organisation therefore plays a big part in how successfully the Authority is able to provide and deliver services and achieve their priorities. This requires an effective strategy and culture to be established to ensure a highly-skilled, motivated and diverse workforce are in place to deliver services to the communities they serve, without feeling discriminated or harassed within the workplace.

## Local context

The Nottinghamshire and City of Nottingham Fire and Rescue Authority is responsible for ensuring Nottinghamshire Fire and Rescue Service has the people, equipment and training needed to carry out its duties for fire prevention, fire safety, firefighting and rescue, road traffic collision extrication and rescue, and other emergency rescue activities such as responding to flooding or terrorism.

The Authority is known as a Combined Fire Authority (CFA) as it's made up of councillors from Nottingham City Council and Nottinghamshire County Council. It is chaired by Councillor Audra Wynter (City Council) and the Vice-Chair is Cllr Mike Adams. The Authority is supported by statutory officers such as the Treasurer and the Monitoring Officer.

The Authority has a legal duty to:

- Identify and assess all foreseeable fire and rescue related risks that could affect the county of Nottinghamshire
- Put in place appropriate measures to reduce those risks

The Authority makes decisions on key matters such as strategy, policy and the budget. Meetings are held at our Fire and Rescue Service Headquarters in Arnold and the public is welcome to attend (although you will not be able to ask questions), apart from when confidential or personal information is being discussed.

# Financial Sustainability



## How the Authority plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Authority ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Authority plans to bridge its funding gaps and identifies achievable savings;
- How the Authority plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Authority ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Authority identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

## Financial Planning

The Authority has a statutory duty to breakeven within the budget. The budget setting process involved stakeholders at all levels of management hierarchy and takes place as part of the annual business planning process. A “Medium Term Financial Strategy” (MTFS) has been formulated encompassing the financial implications of the known challenges encountered to maintain current operations whilst pursuing the goals and objectives. The MTFS takes into account the financial forecast, encompassing both internal and external resources, over the medium term, and services as the foundation for compiling the budget for the following years.

A revenue budget is prepared alongside a capital program that are both strategically aligned with the aims and objectives outlined in the MTFS. This process takes into consideration local pressures as well as efficiency savings necessary to achieve the aims and objectives. It is seamlessly integrated into the annual budget setting process.

The budgets and MTFS undergo review and approval by Community Risk Management Plan Board and the Fire and Rescue Authority. This multi- tiered approval process ensures thorough considerations of the budgets by key stakeholders across all levels within the Authority. Presenting reports at these meetings facilitates open discussion, allowing for issues to be raised, deliberated upon, and appropriate actions agreed.

## Monitoring ongoing financial performance

Various stakeholders, including the FRA members, closely monitor and scrutinise the financial position. Quarterly revenue and capital performance monitoring reports are presented to the FRA by the Assistant Chief Officer, encompassing funding budgets and capital allocations.

The Medium-Term Financial Strategy (MTFS) provides an overarching view of the way in which the Authority’s finances will be managed and it brings together various related financial strategies in one cohesive document. It demonstrates how the Authority’s resources are used to support the Authority’s Community Risk Management Plan (CRMP) and other key strategies and plans.

We inspected 2024/25 revenue and capital outturn report. It was noted 2024/25 revenue budget of £52.688m was approved by the Fire Authority in February 2024. During the year, additional use of other specific earmarked reserves were approved, amending the budget to £52.720m. At the October meeting of the Finance and Resources Committee, Members approved the principle that the in-year revenue underspend will be used to fund the capital programme. This funding of the capital programme will be actioned via the voluntary revenue provision (VRP) as this gives the Authority the greatest benefit over the medium-term financial plan. As part of year end, £1.286m has been charged as VRP, meaning total expenditure for 2024/25 was £51.948m, representing an underspend of £772k (1.46%).

*Continued...*

# Financial Sustainability

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The MTFS also highlighted a funding shortfall that might necessitate utilising additional reserves for 2025/26. The gaps arises from several challenges, notably the inflation pressures and uncertainties around funding allocation and pay awards. However, the MTFS have accounted for the uncertainty within the reserve strategy, and the Authority maintains sufficient reserves to address any additional funding gap as a result of this.

The MTFS have accounted for the uncertainty within the reserve strategy, and the Authority has maintained sufficient reserves to address any funding gap that arises in future.

Budget Area:	Revised Budget 2024-25 £'000	Actual 2024-25 £'000
<b>Net Cost</b>	52,720	51,948
<b>Funding Total</b>	(52,720)	(51,948)



# Governance



## How the Authority ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Authority monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Authority approaches and carries out its annual budget setting process;
- how the Authority ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Authority ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Authority monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

## Risk management

The Authority has a risk management process in place, which allows the Authority to identify and monitor risks. All identified risks are subject to scrutiny and challenge by the principal officers and the area management team, to ensure an appropriate risk score and mitigations in place. It was noted that the risk register does not currently include climate change risks. As a result, a recommendation has been raised to address this gap. Our review of the risk register found this was sufficiently detailed to effectively manage key risks, and sufficient actions identified which set out how the Authority intends to achieve a target risk level. Relevant reporting of current and open risks take place on a quarterly basis to Finance and Resource Committee.

## Framework of control, decision making and audit engagements

The Authority have in place a governance structure and a Financial Principles, Financial Procedures and Final Regulations policy which are aligned to best practice and show clear delegated responsibilities. It was noted that the Terms of Reference for the Finance and Resources Committee and Performance Committee date back to 2015. Consequently, a recommendation was made for the Authority to conduct regular reviews and updates of the Terms of Reference to ensure they remain relevant and aligned with current practices. Our audit work in this area is ongoing.

The Authority undertakes a number of measures to prevent and detect fraud. The Authority has established policies and procedures, including the Employee Code of Conduct, which outlines expected standards of behaviour, policy on conflict of interest and whistleblowing, in place to monitor any fraud and related risks. The policies are reviewed regularly to ensure that these are up to date. The Authority operates under the oversight of the Fire and Rescue Authority responsible for managing and approving critical decision. The Terms of Reference governing Fire and Rescue Authority operations undergo regular review to ensure compliance and effective in monitoring processes.

Internal audit services are outsourced and management responses and action plans are devised to address any deficiencies identified in the audit recommendations.

## Response to reports from regulators

The most recent HMICFRS inspection report was released in September 2024.

The report highlighted 10 out of 11 areas inspected received "Good" ratings, while one area was rated as "Adequate". This demonstrates that appropriate governance arrangements are in place to support the improvement plan

# Improving economy, efficiency and effectiveness



## How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Authority evaluates the services it provides to assess performance and identify areas for improvement;
- how the Authority ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Authority commissions or procures services, how it assesses whether it is realising the expected benefits.

## Planning and delivery of efficiency plans

The Authority's MTFs budget setting process includes steps to identify planned efficiencies and savings for the upcoming four years. Productivity and Efficiency plan has been implemented for 2024/25 that highlights continued non-pay efficiency savings of 2% and increasing productivity by 3%. Based on the FY25 budget monitoring report the authority has a total underspend of £1.286m.

However, it is important to note that some of these savings include pay related expenses, some of which are one- off in nature.

The Authority's Efficiency Strategy 2025-28 identifies the various themes and workstreams that will be undertaken to improve efficiency and productivity i.e. commercial and income, asset management, best use of existing resources and financial management. The activities to deliver the workstreams are included in the Annual Delivery Plans which support the delivery of the Community Risk Management Plan.

The Authority's previous Efficiency and Productivity Plan identified £219k of cashable savings that were planned for 2024/25. Efficiency savings have been monitored and reported to Members throughout the year, and £149k of the anticipated savings of £219k were achieved. The shortfall in planned savings mainly relates to the procurement of a new ICT network contract, this saving is expected to be realised in 2025/26 and is included in the 2025/26 forecast savings in the Efficiency table. During the year, additional efficiency savings have been achieved, resulting in total efficiency savings for 2024/25 of £381k.

## Performance Reporting

The Authority has established strategic goals outlined in its Community Risk Management Plan to achieve these objectives. Progress on program delivery is reviewed quarterly during the Fire and Rescue Authority.

Efficiency report provides details around the non- financial metrics like workforce capacity. Detailed explanations and action plans are provided to address any identified shortfall. Based on this, we consider the processes for identifying and responding to areas of poor performance to be sufficient

The Authority has established the Programme and Performance Board to monitor progress against the strategic objectives set by the Combined Fire Authority (CFA). The Programme and Performance Board reviews performance reports and key performance indicators from all areas of the Authority and provides oversight for significant corporate projects.



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