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Auditor's Annual Report (DRAFT)
Dorset and Wiltshire Fire and Rescue Authority

For the year ended 31 March 2026



Ref: 125956/CM
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Members of the Finance & Audit Committee
Dorset and Wiltshire Fire and Rescue Authority
Five Rivers Health & Wellbeing Centre
Hulse Road
Salisbury
SP1 3NR

Dear Members

Dorset and Wiltshire Fire and Rescue Authority – Auditor's Annual Report 2025/26 (DRAFT)

We are pleased to attach our draft Auditor's Annual Report for the financial year 2025/26. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management, and we have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority. It should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the Authority's management for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

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1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Dorset and Wiltshire Fire and Rescue Authority (the Authority) for the year ended 31 March 2026.

The Authority is responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency, and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding and securing value for money from the public funds at its disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Authority by exception the following matters, if:

- the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the Authority's arrangements in place to secure economy, efficiency, and effectiveness in its use of resources. The Code requires us to report on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- 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 carried out our work in accordance with our Audit Plan which we issued to the Authority in July 2026.

2. Executive summary

Results from the audit of the financial statements

Our audit of the financial statements is still ongoing. We will report the outcome of this work in our Audit Completion Report in December 2026. See Section 3 for more details.

We will also complete component auditor procedures, in line with the NAO group auditor instructions, and will report any matters arising from this work. We have not yet been able to complete this work as we have not received the group auditor instructions from the NAO.

Results on our work on other matters

We have not yet completed our review of other matters. See Section 3 for more details.

Results from our work on Value for Money (VFM) arrangements

Under the Code, we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2026.

Our conclusions are summarised below. See Sections 4 to 8 for more details.

Financial sustainability	*Green*	We did not identify and significant weaknesses in the Authority's arrangements for financial sustainability We have also not made any recommendations.
Governance	*Red*	We identified one significant weakness in the Authority's arrangements for governance, supported by one key recommendation.
Improving economy, efficiency, and effectiveness	*Green*	We did not identify any significant weaknesses in the Authority's arrangements for improving economy, efficiency, and effectiveness. We have also not made any recommendations

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in Section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We will report the outcome of this work in our Audit Completion Report in December 2026.

Key issues arising from the accounts audit

One significant accounts adjustment was made as a result of our audit. £2.6m of vehicle depreciation had been misposted due to an error in calculation. This has been amended in the audited statement of accounts. A number of other immaterial adjustments and amendments have been made.

Other matters

As stated in Section 1 of this report, we are also required to report to the Authority, by exception, the following matters, if:

- the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the Authority's attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for Dorset and Wiltshire Fire and Rescue Authority for the year ended 31 March 2026 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report.

4. Value for Money

Under the Code, we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2026.

The Code requires us to report our commentary on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- 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.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our risk assessment identified one risk of significant weakness in respect of the His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) finding of a cause of concern around promoting the right values and culture. This is a continuing significant weakness from 2024/25.

We asked management to complete an evidenced self-assessment of the Authority's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency, and effectiveness in its use of resources.

Our commentary on the Authority's arrangements in each of these three areas is set out in Sections 5, 6 and 7 of this report. Our key recommendation in respect of the significant weakness is included in Section 8.

5. Financial sustainability

We considered how the Authority plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- 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
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2025/26 outturn

The Authority maintained a stable financial position during the financial year, delivering a small revenue underspend against budget, despite facing significant in year pressures.

The Authority approved a balanced budget of £77.1m of net expenditure, with funding of £76.4m, and use of £0.7m of reserves.

During the year there were adverse cost pressures, most notably a 3.2% pay award, compared to the original 2% budgeted increase leading to a cost pressure of approximately £670k. The service also incurred £597k of additional expenditure responding to a major wildfire incident in August 2025. However, much of this cost was offset by £472k of government emergency financial assistance via the Bellwin Scheme, together with savings from lower utility costs, delayed ICT infrastructure expenditure, additional business rate funding, and strong investment income. The overall result is the Authority reported a net revenue underspend of £11k for the year, without requiring use of reserves.

The Authority reported a deficit on the provision of services of £6.7m in the Comprehensive Income and Expenditure Statement, compared with £5.9m in 2024/25. This deficit is largely driven by statutory accounting adjustments, particularly pension related charges, and does not reflect the Authority's underlying financial performance for budgetary purposes.

Financial planning and monitoring

The Community Risk Management plan (the 2024-2028 Community Safety Plan) outlines how the Authority plans to meet its strategic objectives and priorities. This therefore dictates a large proportion of how the Authority will set and spend its budget. The annual budget cycle includes consideration of key strategic issues facing the Authority over the coming year and links these to the Resourcing and Savings Programme. The Authority also considers its other statutory obligations in regard to pay and pensions and any wider economic conditions.

The Medum Term Financial Plan (MTFP) is forward-looking, setting out the Authority's current financial position as well as projecting future financial expectations. The 2025/26 MTFP projected a £1.2m in-year savings requirement for 2026/27 with a forecast budget deficit of £1.5m looking forward to the future in 2027/28. The plan highlights that there is a risk these figures may increase further due to other external factors (such as inflation). There is appropriate assessment of factors affecting the forecast.

In previous years, the Authority has had to set its financial forecasts with only a one-year finance settlement and the concomitant lack of assurance from central government over the future funding position. From 2026/27 to 2028/29, there is a finance settlement in place which provides an increase in certainty for the Authority's financial planning.

Financial performance is monitored quarterly by the Finance & Audit Committee through presentation of the Financial Monitoring Report. The Financial Monitoring Report allows members of the Finance & Audit Committee to scrutinise and

understand the financial position of the Authority throughout the year. Each report details variances against the budget set in the February preceding the financial year and explains the underlying causes. There is sufficient detail included in each report to make the detail comprehensible, covering revenue, capital, treasury, and reserves balances.

Achieving efficiency savings

The Authority has demonstrated a strong track record of making cost savings and efficiencies. Significant detail on the cumulative savings programmes since the merger of the predecessor Dorset and Wiltshire Fire Authorities was presented to the Authority meeting on 30 June 2026, documenting the Resources & Savings programme which has led to £15m in recurring annual savings and a total of £82.1m of cumulative savings across the period. Key drivers include converting on-call stations to day duty and aligning resources effectively to operational need by ensuring that wholetime posts are located in higher-risk areas.

In 2025/26, a balanced budget was achieved, with a use of reserves of £324k required.

During the year, the Authority undertook a review of its stations and identified eight for possible closure. This was subject to significant public consultation. In June 2026, following the confirmation of the three-year funding settlement to 2028/29, the Authority elected not to close any of the stations as originally proposed. This was a decision conditional on two further developments, being the approval of precept flexibility by central government for 2027/28 and the Fire Authority's subsequent approval of a council tax precept increase utilising this flexibility to bring the precept up to national averages for Fire Authorities, which are expected to crystallise by February 2027 at which point the decision may be re-considered.

As part of this decision, the Service Modernisation Programme 2026-29 was approved. This is a comprehensive approach to service modernisation, comprising several workstreams which will collectively address the service's need to manage its financial position and overall efficiency. The programme will inform future budgets and MTFPs and the pace and scale of change will be managed based on the service's financial position over its lifetime. It represents a thorough approach to planning efficiency savings taking into account all aspects of the Authority's operations.

2026/27 financial planning

The 2026/27 Budget and MTFP was approved on 10 February 2026. The budget sets out what the Authority will spend in the coming financial year and aims to ensure that the Authority meets all its obligations. For the 2026/27 year, this is set at £79.5m (2025/26 £76.4m). Other key items of interest are the £17.8m committed for the Authority's capital programme, with this to be spent on investing in training facilities and general maintenance.

The budget shows appropriate planning in light of the three year financial settlement. The Service Modernisation Programme will run concurrently with this MTFP in order to ensure that sufficient savings are made.

We are satisfied that the Authority has appropriate arrangements in regard to its financial planning over the life of the MTFP.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's financial sustainability arrangements.

6. Governance

We considered how the Authority ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how it gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- 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;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

The Authority has a Risk Management Policy which sets out how risks are recorded and ranks them using a risk appetite matrix. Risk maturity is determined by the Authority's understanding, knowledge, and use of risk management. The risks are reported on the Strategic Risk Register (SRR), which are reviewed by management and reported regularly at each Finance & Audit Committee meetings.

Risks are considered at monthly department meetings. Any emerging risks are highlighted, feeding into bi-monthly Service Delivery Team meetings which report high level department risks and agree any additional mitigations if required. Directorate meetings then identify and consider any potential strategic risks. Any risk with a score above 15 (using the risk assessment criteria documented in the Risk Management Policy) is reported up to the Strategic Leadership Team.

The performance management system, Sycle, records all departmental and strategic risks, and identifies risk controls and risk review processes. There is quarterly monitoring of the Authority's overall performance against the Service Delivery Plan which includes consideration of strategic risks in the Performance Reports. These reports provide an overview of the Authority's performance in each of the four core geographic areas, across the key lines of enquiry used by HMICFRS.

Strategic risks on the SRR are reviewed monthly by the Head of Strategic Planning and managed by the Strategic Leadership Team. Risks with scores lower than 15 are managed by the Service Delivery Teams to which the risk relates. These are reviewed monthly by the relevant Service Delivery Team.

Internal control

South West Audit Partnership (SWAP) are the appointed internal auditors. In March 2024, the Finance & Audit Committee approved a four-year Internal Audit Strategy covering the period 2024-2028, to which the annual Internal Audit Plans are then aligned. At the Finance & Audit Committee's meeting on 24 February 2025, the 2025/26 Internal Audit Plan was approved, detailing the programme of work to be undertaken for the financial year.

The internal auditors report to the Finance & Audit Committee at each committee meeting and an annual report is produced for each respective year. The update reports provide a level of assurance over the internal controls and set out and prioritise actions to be taken to improve further. These are then set out in the Internal Audit Improvement Plan and recommendations are monitored for progress.

The Internal Audit Annual Report for 2025/26 was presented to the 22 July 2026 meeting of the Finance & Audit Committee. The overall Head of Internal Audit opinion was one of Substantial Assurance, the highest rating used by SWAP. This was reflective of the opinions delivered in the year – 5 of Substantial Assurance and 4 of Reasonable

Assurance, with no reports with Limited or No Assurance opinions. This is the same assurance opinion given as last year, reflecting the strong internal control environment of the Authority.

There are zero Priority 1 actions reported in year. Of the 16 actions recommended by SWAP in year, divided evenly between Priority 2 and Priority 3, only 5 are outstanding, all of which are Priority 3.

Budget setting and budgetary control

The budget setting process takes place over a number of months, beginning with a review of the budget setting requirements. This considers the Resourcing and Savings Programme (replaced by the Service Modernisation Programme from 2026/27 onwards), the Capital Programme, and reserves and balances. The Authority also considers at this stage whether they are likely to encounter any funding issues in the future. The budget will also take into consideration external factors such as inflation, pay awards, and the funding settlement from the central government.

Strategic priorities and decisions taken by the Strategic Leadership Team are also factored into the calculations. Funding settlements from central government have been on a one-year basis only for many years and have generally been finalised only after the budget-setting process is completed, adding significant uncertainty to the budget-setting process. For 2026/27 until 2028/29, there is an agreed multi-year settlement which will help to provide more certainty and allow the Authority to have a clearer long term strategy.

Decision making

All members are provided with meeting papers one week prior to respective committee meetings being held. The meeting papers are also made available via the Authority's website. The Members' Handbook outlines the arrangements in place and the responsibility of members in decision making. Included within the Members' Handbook are the expectations for members and officers to maintain a positive working relationship in order to support effective decision making. Staff are kept up to date and briefed on all strategic projects and decisions at the earliest opportunity.

During the year, a review of potential station closures was undertaken which identified eight stations for possible closure as part of the savings and efficiency programme. Extensive public consultation was undertaken. A third party was engaged to oversee the process as in order to establish clear independence and specialist insight. There was significant public engagement with the consultation process. Ultimately, the closures did not go ahead as circumstances had changed, but remains possible depending on conditions in February 2027 and the Authority's next budget-setting round.

Ensuring appropriate standards

The Authority is aware of the regulatory standards in place and has policies and procedures to ensure compliance with them, as is set out in the Members Code of Conduct and the Staff Code of Conduct. The Code of Conduct follows the best practices set out in the Local Government Ethical Standards. Gifts and hospitality are appropriately addressed, and a register is available on the Authority's website for transparency.

There is an existing cause of concern raised by HMICFRS. This was raised in October 2024 following the Authority's commissioning of an independent review which reported in October 2023. The HMICFRS finding was that the Authority is inadequate at promoting the right values and culture. The HMICFRS report states that *"We found strong evidence of behaviours that aren't in line with service values, and were told about some areas of the service which have a culture of tolerating unacceptable behaviour. Staff don't always have the confidence to report these issues and worryingly, when they do, they aren't always supported by managers."*

In our 2024/25 Auditor's Annual Report, we noted that work had commenced by the Authority on resolving the cause of concern. A Cultural Development Committee is in place chaired by the Chief Fire Officer along with an independent co-chair. There is a Culture Action Plan setting out the Authority's planned actions on culture and measuring progress against them, with short term actions completed by April 2024 and further medium-term actions intended to complete by April 2025. As the work was still ongoing during the financial year, we were reporting on, we have included a significant weakness in this report in Section 8 supported by a key recommendation that the Authority must address the issues identified by HMICFRS in their cause of concern.

During 2025/26, we are aware that internal audit has issued reporting with "Substantial" assurance on the Culture Plan. We have reviewed the actions undertaken and the Authority's approach to addressing the findings. On 9 September 2026, the "Our Culture Journey – Strategic Highlight Report" was presented to the Finance & Audit Committee, setting out the new plan – "Our Plan to Build a Better Workplace." The focus of this report is on embedding the lessons learned and moving from a reactive position of responding to the HMICFRS findings and into a proactive one which "signals the Service's organisational maturity and reinforces that workplace culture is integral to operational excellence, organisational credibility and the experience of both staff and communities."

HMICFRS has undertaken its regular inspection and will address the cause of concern in its findings which are due to be published in February 2027. As our reporting relates to the 2025/26 year, our identified significant weakness and corresponding key recommendation will therefore remain open and be re-reviewed next year.

Based on the work carried out, we have identified one significant weakness in the Authority's governance arrangements, for which a key recommendation has been issued in Section 8. There are no other improvement recommendations made.

7. Improving economy, efficiency, and effectiveness

We considered how the Authority uses information about its costs and performance to improve the way it manages and delivers its services, including:

- 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.

Assessing performance and evaluating service delivery

The Authority has five Key Priorities for performance management, which are:

1. making safer and healthier choices;
2. protecting you and the built environment from harm;
3. being there when you need us;
4. making every penny count; and
5. supporting and developing our people.

Performance monitoring is overseen by different committees depending on which of the priorities the performance metric is considered to align to. For priorities 1-3, these are monitored by the four Local Performance and Scrutiny Committees which cover each of the Authority's service areas (Swindon, Wiltshire, Dorset, and Bournemouth, Christchurch, and Poole) while the Finance & Audit Committee monitors performance against priorities 4-5. Each committee receives a quarterly Performance Report covering the specific performance metrics for which they are responsible. In addition, the Finance & Audit Committee receives separate quarterly Financial Monitoring Reports which detail financial performance, progress reports from internal and external audit, and monitoring of strategic risks in the Strategic Risk Register.

At service level, performance is monitored through team and directorate management, which then feeds up to the Service Delivery Team and the Strategic Leadership Team.

The ongoing financial challenges that the Authority faces means that all areas are constantly being reviewed and evaluated to ensure they are operating efficiently. This aligns directly to one of the Authority priorities of "making every penny count." The Service Modernisation Programme incorporates the lessons of the last few years into a comprehensive approach.

We are satisfied with the Authority's arrangements to assess performance and evaluate service delivery

Partnership working

The Authority's key partnership arrangement is the Network Fire Services Partnership (NFSP), shared with Devon & Somerset Fire and Rescue Service (FRS), Hampshire FRS, and Kent FRS. A common fire control system is provided creating increased efficiency and effectiveness. This allows for borderless mobilisation, ensuring that the closest available resources can respond to an incident within the service areas covered. In the prior year, a cross-partnership procurement process was undertaken to replace the existing command and control system which delivered savings for all partners. Senior officers of the Authority are active participants in the ongoing governance of this arrangement.

In addition, officers and members represent the Authority on various local strategic partnerships such as health and wellbeing boards, area boards, and local resilience forums.

Commissioning and procuring services

The Authority does not directly commission or procure any third parties to carry out services to the community on its behalf. There is usage of third-party providers in areas such as the provision of occupational health services, payroll and pensions administration, and internal audit. All of these services follow the Authority's normal procurement and contract management procedures. Performance is closely monitored by contract owners and reported to Members where appropriate.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's arrangements for improving economy, efficiency, and effectiveness.

8. Recommendations

KEY:



Red – Recommendations that refer to issues that have resulted in a significant weakness in the Authority's arrangements.



Amber – Recommendations that should improve the arrangements in place at the Authority but are not as a result of identifying a significant weakness.

Current Year Issues

No new issues have been identified in 2025/26.

Prior Year Issues – Ongoing

Culture findings arising from HMICFRS report	
CY:  PY:  *(Red)*	**Governance**
2024/25 Finding The Authority was given a rating of "inadequate" for promoting the right values and culture by HMICFRS, with a cause of concern issued in October 202. This followed local media reporting and the findings of an independent review commissioned by the Authority and reported in October 2024. We understand that work has been ongoing since the original findings, with the establishment of a Culture Development Committee which meets quarterly to monitor progress on the Culture Action Plan. Independent reporting is expected to conclude on the Authority's progress towards the end of 2025. We will consider these findings in our 2025/26 reporting. **2025/26 Update** HMICFRS have since issued a cause of concern revisit letter, published in January 2026. The letter details its findings since the original inspection. Within the letter it notes that HMICFRS have closed three of its previous recommendations due to progress being made against these. Two recommendations have been kept open along with a cause of concern. These being 1) Senior and middle managers acting as role models and demonstrating service values and 2) Ensuring staff fully understand the role of the culture development committee and its actions and 3) that the Service still needs to do more to ensure its staff routinely demonstrate behaviours in line with its values. We understand that work is still ongoing in regards to this so we will consider any progress in our 2026/27 reporting.	**2024/25 Recommendation** The authority should implement its action plan on culture in order to address the issues identified by the HMICRS report. **2024/25 Management comment** Following the outcome of the independent review and subsequent media reporting, the Service took direct action to address the issues identified. A culture action plan was developed, alongside a delivery plan and culture assurance framework. Several internal initiatives were also implemented to deliver change, and a Culture Development Committee meets on a quarterly basis, chaired by the Chief Fire Officer and an Independent Chair. The HMICFRS report subsequently issued in October 2024 rightly highlighted this issue, but action has been taken, and the Service welcomes the scheduled re-visit commencing 24 November 2025. The Service commissioned a further independent review in October 2025, and a Culture Plan Audit was completed by our Internal Auditors in Q3 2025/26, who gave a substantial assurance opinion. **2025/26 Recommendation** Our recommendation remains the same. We will review the outcome of the HMICFRS inspection in 2026/27. **2025/26 Management comment** Since the 2024/25 audit process concluded, the outcome of the HMICFRS re-visit was published in January 2026, and three of the five recommendations previously made were closed. The Service has recently been subject to a full HMICFRS inspection process, its first since the original cause of concern was raised in October 2024, and hope that the outcome reflects the progress and improvements made in this area. The report is due to be published in February 2027.

Bishop Fleming

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