

Oxford City Council

Internal Audit Report - Final

Fire Safety Follow Up

FEBRUARY 2026

Design Opinion	● Moderate
Design Effectiveness	● Moderate



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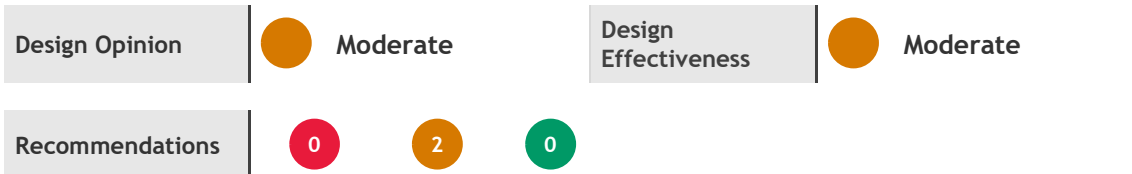
DISTRIBUTION	
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BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

REPORT STATUS	
Auditors:	Gurpreet Dulay - Partner Joe Taylor - Assistant Manager Nathaniel Hall - Audit Semi-Senior
Dates work performed:	10 November - 19 December 2025
Draft report issued:	15 January 2026
Final report issued:	19 February 2026

Executive summary

CRR REFERENCE: 006 HEALTH & SAFETY AND COMPLIANCE WITH LEGISLATIVE REQUIREMENTS - FAILURE TO COMPLY WITH LEGISLATIVE REQUIREMENTS INCLUDING H&S DATA PROTECTION, LOCAL GOVERNMENT LAW.




SCOPE

Background

- ▶ In November 2024 we conducted a review of Oxford’s housing stock compliance with Fire Safety regulations. The purpose of our work was to evaluate the quality of Fire Risk Assessments (FRAs) conducted by the contractors, including the three alleged 'light-touch' sites. Additionally, we sought to conclude on the classification of Plough House and Bridge Cross to determine if they met the high-rise requirements defined under the Fire Safety (England) Regulations 2022.
- ▶ Oxford City Council (the Council) has identified significant issues with the FRA processes and their associated requirements. Historically, Turner and Townsend (T&T) were responsible for conducting these assessments under a specific contract. However, the compliance reporting by T&T, which indicated 100% compliance, was inaccurately projected over the entire estate rather than the sample of properties they assessed each year per their contract. As a result, FRAs for numerous sites were overlooked and had not been completed for several years.
- ▶ To rectify this situation, the Council appointed six new FRA contractors to undertake a comprehensive refresh across the of the full portfolio of FRAs properties. The newly appointed contractors were Tetra Consulting Limited, Brighthead, Marlow Fire & Security, Fire Plus Security, Frankham, and S3 Environmental.
- ▶ Notably, our review identified the following observations:
 - **Subcontracting by Brighthead:** Brighthead subcontracted 217 Fire Risk Assessments to Guardian Consultancy Services, who further subcontracted to Hawk Fire Safety Services and VM Fire Safety Services. We reviewed four FRAs and found no issues with quality, but there was no appropriate review by a responsible individual (under the Fire Safety Act is a person designated to ensure that fire safety measures are in place and maintained, and that all relevant fire safety regulations are complied with). Brighthead and its subcontractors were not found on relevant fire safety registers, and one inspector falsely claimed Institute of Fire Safety Manager (IFSM) registration.
 - **Requirement to Perform Type 3 Fire Risk Assessments:** The Council has only conducted Type 1 FRAs, which assess common areas. Recent legislation requires more detailed Type 3 assessments for high-risk sites. There is no centralised registered

of FRA results i.e. moderate risk, to quantify the impact of these changes in regulation.

- **Contractor Experience:** Fire Plus Security Ltd and their inspectors were not found on the IFSM, and they lacked the appropriate British Approvals for Fire Equipment (BAFE) SP205 certificate. Tetra and Marlow were not registered with Security Systems and Alarms Inspection Board (SSAIB) but are registered with BAFE.
- **Naming of Fire Risk Assessments:** The SharePoint system used for uploading FRAs lacks a consistent naming convention, making it difficult to locate specific FRAs.
- **Tracking of Fire Risk Assessment Completion and Actions:** Tracking of FRA actions is completed using Excel, leading to discrepancies and incomplete documentation. The utilisation of a dedicated system, such as a property maintenance system, would be more effective and reduce manual errors.

Purpose

- › The purpose of the audit is to complete a detailed follow up of the previous recommendations made in the November 2024 Fire Safety advisory review.

Areas reviewed

As part of this audit, we reviewed the following areas:

- › Assessed whether Brightheat, other contractors and its subcontractors were registered on relevant fire safety registers, and whether actions were taken against the inspector that falsely claimed IFSM registration.
- › We reviewed a sample of twenty FRAs from subcontractors to determine if appropriate approvals had been sought.
- › Determined whether the Council undertook the following:
 - Reviewed the procurement undertaken for the appointment of the new FRA contractor, Maze, to determine what due diligence was performed.
 - Reviewed a sample of twenty FRAs to confirm they have been appropriately reviewed by a competent individual to ensure they have been completed accurately and are complete.
- › Assessed whether the Council have introduced a centralised database to quantify the impact of changes to regulation.
- › Determined whether the Council has undertaken the following:
 - Evaluated the results of the 2024 Fire Risk Assessment programme to determine whether any Type 3 Fire Risk Assessments need to be conducted.
 - Documented how Type 3 assessments will be conducted, by who, and by when; ensuring there is monitoring through to completion with any actions identified added to the Council's action tracker.
- › Assessed whether a consistent naming convention has been implemented and determined whether the Council undertook the following:
 - Introduced a naming convention for FRAs to make them easier to identify and locate. This convention should be documented.
 - The convention should then be implemented by changing the file name of all FRAs.

- The convention should be reviewed to ensure it has been implemented effectively after a period of no more than three months, and this review should be documented.
- ▶ Assessed whether a dedicated system has been implemented to track FRA completion and actions this includes the following recommendations:
 - Implement a Fire Risk Assessment tracker, with conclusion of FRAs and date of renewal.
 - Add the BDO observations for sampled properties to action trackers to ensure each are responded to.
 - To complete a full reconciliation of your Excel document to all FRAs (or new system) and document how you have assured yourselves that all actions have been captured and therefore can be followed through.



AREAS OF STRENGTH

We have identified the following areas of good practice:

- ▶ The Council have significantly reduced the number of employed contractors and associated subcontractors to assist with the completion of the FRA programme, with the Council no longer working with contractors where previous issues have been identified. Instead, the Council have elected to expand their in-house Fire Safety Team with added expertise.
- ▶ It has also been decided that all properties will be subject to at least a type 3 FRA and going-forward these FRAs will be completed in-house by the Council's Fire Safety Team (FST), as opposed to being outsourced to a contractor. While there is no specific legal requirement for risk assessors to hold specific qualifications, practical experience in fire safety and risk assessment is considered crucial. Through review of the team qualifications, accreditations and fire-related training, we confirmed that the team has a depth of experience and relevant qualifications within the fire safety field. (NB: Please see Appendix III for definitions of each type of FRA).
- ▶ Following the expansion of the FST, the Council have begun to review all FRAs completed by previous contractors and subcontractors within the 2024 FRA programme. As of December 2025, the Council's Fire Safety Team had reduced the amount of outstanding FRA actions from the 2024 programme to 28 (from circa 3,000 in March 2025). It is expected that these will be fully completed within the first couple of months of 2026. As part of the review, the type and quality of the assessment was considered. Where the team wasn't confident on all aspects of the review, on-site reviews were conducted and, in some instances, an enhanced type 3 FRA was completed (to better align with the elevated risk of the property).
- ▶ As part of the FST expansion, the Council have employed three Fire Risk Assessors to carry out FRAs. Each assessor has been assigned responsibility to a third of the Council's jurisdiction (West, Central and East). The Council have also begun compiling schedules of works for the operatives, to ensure a consistent workload all year around. The team of assessors are overseen by a Project Manager, who helps co-ordinate work for the assessors and acts as someone they can report into with any issues. The Project Manager is the main liaison between the FST and ODS Group.

- ▶ Under the Fire Safety Act, Fire Risk Assessments (FRAs) must be reviewed by a responsible individual. This person is typically the one who has control over the premises, such as the owner, employer, or occupier. They are responsible for ensuring that the FRA is up-to-date and reflects any changes in the building or its use. As part of the Council's review exercise, FRAs were signed off by either the Senior Fire Risk Assessor or Corporate Fire Safety Manager as responsible individuals. sample testing on 20 FRAs confirmed that they had all been signed off by a responsible individual, as per the Fire Safety Act 2021.
- ▶ The Council employ ODS Group (a trading subsidiary of the Council) to address remedial FRA actions. The FST and ODS utilise and collaborate through a QL system, where actions are logged and raised as work orders. A series of manual trackers are also maintained, alongside QL, due to limited system functionality (the QL system has a limited interface and does not have the ability to carry files). However, the QL system does however have the functionality to create working schedules, with higher priority actions being alerted within the system, with weekly meetings between the FST and ODS used to monitor and track action completion. A SharePoint is also maintained between the FST and ODS, where FRAs can be accessed and proof of action completion is uploaded.
- ▶ A naming convention for FRAs has been implemented by the FST. As per the FRA Process document, the naming convention is as follows: "UPRN_FRA_Date" (UPRN = Unique Property Reference Number). Via a walk-through of the Council SharePoint, which is used to store all FRAs, we confirmed adherence to the new naming convention.
- ▶ The Council are undertaking a 'rolling clean' exercise to smooth out their FRA programme going forward. Due to the mass amount of FRA reviews being completed in April and May 2025, the Council are trying to prevent a scenario whereby too many FRAs are due to be completed in a short period of time, therefore creating pressure on the FST. The rolling clean programme has divided the property listing equally throughout the year, to make workload more consistent across assessors.



AREAS OF CONCERN

- ▶ **Action trackers - (Finding 1 - Medium)** - Fire action trackers are maintained for the 2024 and 2025 FRA programmes, with all actions being logged and the tracker utilised by to maintain oversight of progression towards completion of actions. On review of the trackers, we have noted the following observations:
 - For some elapsed action due dates, there was a lack of sufficient commentary and supporting notes, making it difficult to confirm progression towards completion. Similarly, where due dates had elapsed, we could not confirm that new target dates had been agreed and assigned.
 - We found that some actions were not assigned to a responsible lead (person) and noted instances where a QL reference had not been recorded by the action. This omission means it is unclear whether the action has been raised in QL, which is necessary for integrating the action into the Team's working schedules.
- ▶ **Procurement of Maze Fire Consulting - (Finding 2 - Medium)** - Maze Fire Consulting the Council's contractor to undertake type 4 FRAs, were not subject to a thorough procurement process in line with Council Policy.



CONCLUSION

- ▶ During this audit, we have considered the progress made by the Council against the actions raised from the Fire Safety Advisory Review conducted in November 2024.
- ▶ Additionally, we have considered the general control framework supporting the delivery of Fire Risk Assessments across the Council's portfolio, alongside the mechanisms in place to log FRAs and their corresponding actions and how remedial works are booked and tracked through to completion.
- ▶ We conclude that the Council has a Moderate design of controls and a Moderate effectiveness of control for Fire Safety.

Control Design


- ▶ The control design is Moderate as there is generally a sound system of internal control designed to achieve system objectives with some noted exceptions.
- ▶ Significant progress has been made in addressing the actions raised during the original November 2024 Fire Safety advisory review. The Council has demonstrated considerable improvement in its fire safety controls since November 2024. This progress is attributed to the allocation of substantial additional resources to implement the recommendations provided.
- ▶ However, we found that the Council are still largely reliant on manual excel spreadsheets to track FRA completion and actions are still currently clearing a backlog of FRA actions from 2024.
- ▶ There were external Fire Door Inspections completed by third party Fire Door Inspection assessors in 2025. The Council are in the process of reviewing all fire doors and communal fire doors to align to the Fire Safety Order 2005. By performing reviews using the inhouse Fire Safety Team, the Corporate Fire Safety Manger has noted that significant cost efficiencies are being made in the cases where third party inspections have raised the need for replacement doors where this is not actually the case and repairs would be sufficient. These reviews are taking place in alignment with the performance of FRAs and the process for reviewing the portfolio of fire doors is aimed to be completed by the end of 2026.

Control Effectiveness

- ▶ The control effectiveness is also Moderate as there was some evidence of non-compliance with some controls, that may put some of the system objectives at risk.
- ▶ In the absence of an all-encompassing system to log and track FRAs and their actions, it is vital that the Council's Fire Safety Team implement robust controls to ensure off-system trackers are kept up to date and contain sufficient information for users to have a comprehensive outlook on action progress. At present, we found that the controls around the maintenance of action trackers are not sufficient in all cases, with the tracker missing information and not recording updates regarding action completion.
- ▶ We also found that the procurement of third-party consultants, Maze Fire Consulting, did not follow the Council's procurement processes. There was a lack of procurement evidence to confirm that Maze had been subject to thorough due diligence and that Council process had been followed.

Detailed findings

1. Incompleteness of action trackers to maintain effective oversight over completion of actions

TOR Risk:	<p>There has not been appropriate and sufficient progress made against the recommendations made in the November 2024 Fire Safety Review.</p> <ul style="list-style-type: none"> • Assess whether a dedicated system has been implemented to track FRA completion and actions this includes the following recommendations: <ul style="list-style-type: none"> ○ Implement a Fire Risk Assessment tracker, with conclusion of FRA and date of renewal.
Significance	<p style="text-align: center;"> Medium</p>

FINDING

Once an FRA has been completed, the actions from the assessment are put onto an excel action tracker to be assessed and raised as a work job on QL, the Council's social housing management system.

To maintain effective oversight of actions arising from FRAs, the Council have adopted a two-pronged approach. Actions arising are logged in the QL system, as well as being logged within an excel spreadsheet. Due to limited functionality within QL, manual spreadsheets are maintained to act as the main tool or retaining oversight of actions.

Review of the "Actions from 2025 FRAs" excel tracker identified that the tracker contained the following key information, but is not limited to: Address, FRA Ref.No, Action Details, FRA (Link to the FRA on SharePoint), Assessment Date, Risk Rating, Due Date, Status, QL Reference, Assigned To, Lead Person and Comments / Further Notes.

A separate action tracker is maintained by the Council for the outstanding actions arising from the 2024 FRA programme, with actions from the 2025 FRA programme being kept separately.

From review of the trackers, we made the following observations, but is not limited to:

- **Insufficient Commentary** - For some elapsed action due dates, we could not confirm what progress was being made to complete the action, due to insufficient commentary/supporting notes. In some instances, the tracker had not been updated to confirm whether steps towards the action had been completed. I.e. cell reference O32 in the 2025 tracker states the following "Fire rated loft hatch on order 4-08-25". However, no further comment or update had been logged to confirm whether the loft hatch had been received and when it was due to be fitted.
- **Lack of New Target Dates** - Similarly, where due dates had elapsed, we could not confirm that new target dates had been agreed and assigned.
- **Unassigned Actions** - We also noted instances where the action was not assigned to a lead individual, meaning nobody was documented as accountable for progress against completion.
- **Missing QL References** - For some completed actions, we noted that there was not a QL reference attached and no supporting justification as to why.

In summary, while the Council's dual approach to managing FRA actions is a step in the right direction, there are areas for improvement in documentation, accountability, and tracking to ensure effective oversight and timely completion of actions.

Root Cause

We discussed the exceptions with the Corporate Fire Safety Manager, who noted the following “The tracker comments and updates haven’t been consistent as they have been accessed by many operatives from both the Council and ODS fire safety teams; along with several changes in staff and changes to processes for tracking the actions.” The Corporate Fire Safety Manager informed us that the Fire Safety Team now hold weekly meetings with ODS for updates on works and that only a selection of people, such as the Fire Safety Project Managers, can now edit the spreadsheet, and this is done during the meeting when updates are provided. Going forward, more mitigations will be added which include blocking and protecting cells from modification and clarifying ownership of actions to aide accountability.

Implication

Where the mechanism to track actions is not kept up to date and reflective of the status/progress towards the action being completed, there is a risk that effective oversight over progress is lost. Additionally, it is important to assign specific individuals to actions to help aide accountability against progress. Furthermore, where actions are not comprehensive and easy to follow, there is a risk that work is hard to pick up, in the absence of the staff member overseeing its completion.

Having an effective and reliable mechanism, that is the single source of truth, encapsulating all progress, can help assist in maintaining an effective grasp over action completion. Without such a mechanism in place, there is an increased risk that actions ultimately remain incomplete, or take longer to complete, resulting in tenants being exposed to risk for longer periods of time.

**RECOMMENDATION**

The FST should ensure that if the excel trackers are to be used moving forwards, that the following should be implemented:

- 1a. Where actions falls overdue, the reasons for the failure should be assessed and the action log should be updated to record this.
- 1b. The overdue actions should then be reassessed and an achievable target date for completion should be assigned and logged on the action tracker, to help aide accountability.
- 1c. Similarly, all actions should be assigned to a member of the FST team, who should be held responsible for ensuring the completion of the action.
- 1d. Regular updates, for example weekly, should be logged in the tracker to confirm progress against the action.
- 1e. As part of weekly FST meetings, the action logs should be reviewed, and checks should be undertaken to ensure there are updates against each of the overdue actions.

**MANAGEMENT RESPONSE**

1a. We will organise a stringent system whereby the Senior Fire Risk Assessor will review all outstanding actions weekly during the ODS meeting, ensure the action log is updated each week, and apply pressure on ODS to confirm firm timescales for completion. These include investigating any actions which fall overdue, making them the highest priorities.

We have identified a company that can fully support the flow of Fire Risk Assessments and Fire Door Inspections without the need for spreadsheets. We are currently negotiating costs, which are very reasonable—particularly when compared to the limitations of our current

spreadsheet-based process, where the closure of FRA actions cannot be visibly integrated into the assessment itself.

The proposed software will allow updates to be recorded directly within the body of each Fire Risk Assessment, including photographic evidence of completed actions. This will not only remove the significant administrative burden that is slowing down the Fire Safety Team, but will also provide clear, transparent evidence to auditors that all fire risk actions are being properly tracked and managed. Final Fire Risk Assessments will show the full journey to completion for every action within the original document.

In addition, the system will allow residents to access the FRA for their building through a QR code. The product we are exploring is called Aurora Software. We hope to have it up and running as soon as possible.

1b. The overdue actions will be fully reassessed, and a realistic and achievable target completion date will be assigned for each action. These updated dates will be recorded in the action tracker to strengthen accountability and ensure progress is monitored consistently.

Furthermore, a weekly review process has now been implemented, whereby the Senior Fire Risk Assessor examines all outstanding and overdue actions during the ODS meeting. This ensures that updates are captured promptly, barriers to completion are identified early, and ODS is held accountable for providing firm timescales for resolution as we progress.


1c. All actions raised by the in-house Fire Safety Team will be the ultimate responsibility of the Fire Risk Assessor who completed the Fire Risk Assessment. Accountability for each action will automatically lie with the assessor who identified and raised it, ensuring clear ownership and responsibility throughout the completion process.

1d. We hold regular weekly meetings with ODS, during which the Senior Fire Risk Assessor is responsible for holding ODS or OCC to account for the progress of each action. These meetings allow us to review and understand any delays, confirm revised timescales where necessary, and ensure that progress is accurately recorded in the tracker. In addition, the Fire Risk Assessor who raised the action is held accountable for monitoring and updating the status of their actions, ensuring clear ownership and continuous oversight.

1e. As part of our weekly Fire Safety Team (FST) meetings, the action logs are reviewed in full, with specific checks undertaken to ensure that every overdue action has a current and accurate progress update. This process enables the team to verify that delays are understood that responsible parties are providing updated timescales, and that all information is consistently recorded to support ongoing accountability and oversight.

Responsible Officer:	Toni Henderson, Corporate Fire Safety Manager
Implementation Date:	1 st July 2026 of the Aurora System, (although 1a,1b,1c,1d & 1e will be and have already been implemented).

2. Maze Fire Consulting were not subject to the Council’s procurement processes

TOR Risk:	<p>There has not been appropriate and sufficient progress made against the recommendations made in the November 2024 Fire Safety Review.</p> <ul style="list-style-type: none"> Review the procurement undertaken for the appointment of the FRA contractors, determine what due diligence was performed and consider if this needs to be reformed to ensure contractors are appropriately qualified in the future.
Significance	<p> Medium</p>

🔍 FINDING

Despite being informed that Maze Fire Consulting were already part of the Council in-house approved supplier listing, we could not confirm this via review of the approved supplier listing.

We discussed this with the Corporate Fire Safety Manager who informed us that in-house checks had been undertaken, and it was confirmed that Maze is not listed under any framework the Council could locate, including Fusion21, as previously suggested. The Council’s Procurement Team had advised that if Maze has completed work for the Council in the past, they may have been appointed through an external framework or via a tender or quotation process. Following the discovery, the Fire Safety Team are now working with their Procurement department to establish an in-house Fire Safety framework. This approach will ensure greater transparency, compliance, and efficiency in future procurement activities, while providing a robust mechanism for engaging qualified suppliers in line with the Council’s strategic objectives.

The Corporate Fire Safety Manager also confirmed that the Council Fire Safety Team are now actively seeking to get Maze added to the Council’s approved Supplier Framework.

Root Cause

When we discussed the issue with the Corporate Fire Safety Manager, we were informed that the engaging of Maze, as a contractor, pre-dated their employment at the Council. From the agreement, we were able to confirm that the Building Safety Manager was the one to sign off the agreement with Maze. We were also informed by the Corporate Fire Safety Manager that the Council’s Procurement Team was unable to determine how Maze had been procured, but the Council is now in the process of ensuring Maze is on the approved supplier framework.

Implication

Given the issues previously experienced by the Council when working with FRA contractors, it is important that sufficient due diligence is conducted on new contractors. Ensuring that the contractor has the necessary skills, experience, and qualifications to deliver high-quality work is essential. This helps reduce the risk of substandard work that could lead to costly repairs or replacements.

More broadly, it is also important that the Council is seen to conducting thorough and comprehensive procurement exercises to ensure that they are complying with public money legislation, such as the Procurement Act 2023, and are seen to be getting the best value for money. Procurement exercises ensure that purchases comply with legal and regulatory requirements, reducing the risk of legal issues and penalties.



RECOMMENDATION

2a. Where new suppliers are being engaged/procured to assist with Health and Safety at the Council, the Council need to ensure that due process is followed in accordance with internal policy, as well as external regulatory and legislative requirements. During the procurement process, it is important that the Council can demonstrate that they are getting value for money from the new supplier and that the supplier has been subject to thorough and comprehensive due diligence processes.



MANAGEMENT RESPONSE

2a. We were informed by the previous Building Safety Manager that Maze had been procured through the Fusion 21 framework, and at the time we had no reason to question this information. The documentation to engage Maze for the Type 4 Fire Risk Assessments for the HRBs was already in draft, which reinforced our understanding that the correct procurement route had been followed.

It was only during this audit that we undertook a further review and identified that Maze had not, in fact, been procured through the expected framework. Following this discovery, the Fire Safety Team has been working closely with the Procurement Team to establish a dedicated Fire Safety framework to ensure that all future engagements fully comply with internal procurement policies and external regulatory requirements. This will prevent recurrence and strengthen governance, assurance, and value-for-money processes going forward.

Responsible Officer:

Toni Henderson, Corporate Fire Safety Manager

Implementation Date:

1st July 2026

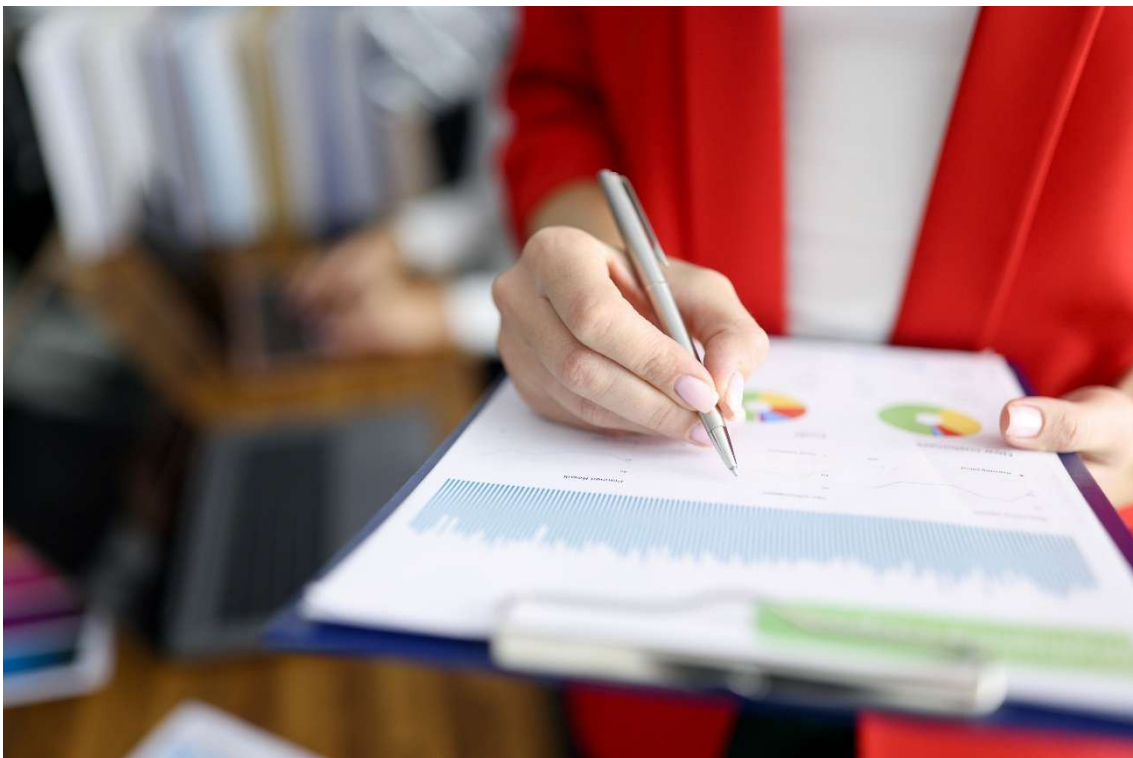
OBSERVATIONS

DATE AND TIME OF FRA REVIEW

From our sample testing on 20 FRAs, despite being able to confirm that each FRA had been subject to review and sign off, we did note that these had not been date stamped. To improve the robustness of the control, the Council should look to include date stamps to e-signatures, to confirm the time and date of the review from the responsible individual.

The Corporate Fire Safety Manager has noted that the implementation of the Aurora Fire Risk Assessment Software system will not allow a Fire Risk Assessment to be signed off without a verifiable time and date stamp. This system has been designed to incorporate all required elements of a Fire Risk Assessment and Fire Door Inspection Report, including documentation of required actions through a structured workflow.

The Aurora system will also allow for updates, action progress, photographic evidence, and final closures to be embedded directly within the live assessment document, something that our current spreadsheets and PDF-based processes are unable to provide, improving transparency, traceability, and the overall robustness of controls.



Appendix I - Definitions

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

Appendix II - Terms of Reference



KEY RISKS

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the potential key risks associated with the area under review are:

- ▶ There has not been appropriate and sufficient progress made against the recommendations made in the November 2024 Fire Safety Review (Risk 1).



SCOPE & APPROACH

The following areas will be covered as part of this review:

- ▶ Assess whether Brighthouse, other contractors and its subcontractors are registered on relevant fire safety registers, and whether actions were taken against the inspector that falsely claimed IFSM registration
- ▶ Review a sample of FRAs from subcontractors to determine if appropriate approvals have been sought.
- ▶ Determine whether the Council undertook the following:
 - Review the procurement undertaken for the appointment of the FRA contractors, determine what due diligence was performed and consider if this needs to be reformed to ensure contractors are appropriately qualified in the future.
 - Review the Brighthouse structure and consider if they should be removed as a supplier in the future.
 - Ensure the FRAs are appropriately reviewed by a competent individual to ensure they have been completed accurately and are complete, in the first instance this should be completed by the supplier. 4 Assess whether the Council have introduced a centralised database to quantify the impact of changes to regulation.
- ▶ Determine whether the Council undertook the following:
 - Evaluate the results of the Fire Risk Assessment to determine whether any Type 3 Fire Risk Assessments need to be conducted - this will determine the level of exposure.
 - Once the exposure is quantified, to document how Type 3 assessments will be conducted, by who, and by when; ensuring this is monitored through to completion with any actions identified added to the Council's action tracker.
 - Review the contract with Brighthouse to determine whether exterior assessments should have been performed and take subsequent action as appropriate.
- ▶ Assess whether a consistent naming convention has been implemented in doing so we will determine whether the Council undertook the following:
 - Introduce a naming convention for FRAs to make them easier to identify and locate. This convention should be documented.
 - The convention should then be implemented by changing the file name of all FRAs.
 - The convention should be reviewed to ensure it has been implemented effectively after a period of no more than three months, and this review should be documented.
- ▶ Assess whether a dedicated system has been implemented to track FRA completion and actions this includes the following recommendations:
 - Implement a Fire Risk Assessment tracker, with conclusion of FRAs and date of renewal.

- Add the BDO observations for sampled properties to your action trackers to ensure each are responded to.
- Committee/Senior Management oversight is in place for procurement and pipeline management and contracts including performance monitoring, which is aligned to the commissioning intentions
- Clearly defined roles and responsibilities for the oversight on procurement pipeline management and contract management
- Ensure that there is early sight of the procurement pipeline, in line with the commissioning intentions and to ensure that there is appropriate time for market engagement, tender and bid processes.
- To complete a full reconciliation of your Excel document to all FRAs (or new system) and document how you have assured yourselves that all actions have been captured and therefore can be followed through.

Appendix III - Fire Risk Assessments

Type 1	<p>A Type 1 Fire Risk Assessment (FRA) is non-destructive, and the most common. A Type 1 FRA assesses all the common parts of a building, such as a lobby area in a shared block of flats - but not individual dwellings. In some cases, a Type 1 FRA will inspect construction points between individual dwellings (such as shared supportive walls) - but in most cases, this is not necessary.</p> <p>A Type 1 FRA has the purpose of ensuring that common parts of a building have the arrangements which allow people to escape if there was to be a fire - such as clear signage pointing to entry and exit points.</p> <p>The results of a Type 1 FRA may reveal the requirement for further FRAs. If this is the case, the Type 1 FRA will list reasons why this would be required.</p>
Type 2	<p>Type 2 Fire Risk Assessments are rare, and normally only recommended if a Type 1 FRA concluded that there may be serious structural flaws in a building which may increase the risk of fire spreading.</p> <p>A Type 2 FRA includes destructive sampling. This increases the cost of this Type of assessment because a contractor would be required.</p>
Type 3	<p>A Type 3 Fire Risk Assessment is comprehensive - and covers more than the law requires. This type of assessment covers all common areas of a building - and individual dwellings.</p> <p>A Type 3 FRA considers all means of escapes (including those within individual dwellings), structures, and compartmentation between flats and any means of fire detection. A Type 3 FRA is non-destructive - and is usually only considered necessary if there are fire risks within individual dwellings.</p> <p>Landlords and building owners can find it difficult to arrange Type 3 FRAs because they require entrance into individual dwellings. Often this type of assessment is easier if living spaces are empty.</p>
Type 4	<p>Type 4 Fire Risk Assessments are similar to Type 2 FRAs, as they include a destructive sampling, but in both the common parts of a building and living areas - such as apartments. Type 4 FRAs are more comprehensive - and complicated to complete. This is because access to individual dwellings is required and destructive sampling can lead to a need for repairs.</p> <p>Type 4 FRAs are only required in a limited number of circumstances, usually only being suggested if there is reason to believe there are serious defects in both common parts of a building or individual dwellings.</p>

Appendix IV - Responsibilities and conformance

Management responsibilities

The Global Internal Audit Standards (GIAS) refer to the ‘board’ as ‘the highest-level body charged with governance, such as a board of directors, an Audit Committee, a board of governors or trustees, or a group of elected officials or political appointees.’ For the Council, ‘the board’ is the Audit and Governance Committee (AGC) acting on behalf of the Council.

The AGC is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The AGC is responsible for ensuring the internal audit function has:

- ▶ The support of the Council’s management team.
- ▶ Direct access and freedom to report to senior management, including the Chair of the AGC.
- ▶ The AGC is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Council.

Internal controls covers the whole system of controls, financial and otherwise, established by the Council to carry on the business of the Council in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as ‘controls’ or ‘internal controls’. The AGC is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Council.

Limitations

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review. Our work is inherently limited by the honest representation of those interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

Conformance with the Global Internal Audit Standards in the UK Public Sector

This engagement has been conducted in accordance with Global Internal Audit Standards in the UK Public Sector, which encompass:

- ▶ The global Institute of Internal Auditors (IIA) *Global Internal Audit Standards* effective from January 2025
- ▶ The Internal Audit Standards Advisory Board (IASAB) *Application Note Global Internal Audit Standards in the UK Public Sector* effective from 1 April 2025.

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The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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