

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	4 NOVEMBER 2019
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

1.1 To present an update in relation to the 2019/20 Internal Audit Programme.

2. RECOMMENDATION

2.1 That the Committee **NOTE** the findings in the Audit Progress Report.

3. REPORT

3.1 RSM's Progress Report is attached as **Appendix A**. One audit on long-term budgeting and reporting has been completed since the last committee meeting.

3.2 The opinion in relation to this audit states that the Committee can take substantial assurance that the controls upon which the organisation relies to manage the identified areas are suitably designed, consistently applied and operating effectively.

3.3 A representative from RSM will attend the meeting to provide further detail and answer any questions from members.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

5. FINANCIAL IMPLICATIONS

- 5.1 The work of the internal auditors assures members that the Authority's internal controls are in good order which is a prerequisite to achieving value for money.

6. LEGAL IMPLICATIONS

- 6.1 In accordance with Public Sector Internal Audit Standards, the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the Authority's Annual Governance Statement.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None.

8. RISK IMPLICATIONS

- 8.1 The internal audit programme aims to identify key risks and report on the effectiveness of controls and mitigating actions.

9. CONSISTENCY WITH DUTY TO COLLABORATE

- 9.1 Internal audits will consider how the Authority is meeting this requirement where applicable.

10. PRINCIPAL CONSULTATION

- 10.1 No issues for statutory officers.

11. BACKGROUND PAPERS

- 11.1 2019/20 Internal Audit Plan.

12. APPENDICES

- 12.1 **Appendix A** - RSM's Progress Report.

13. CONTACT DETAILS

- 13.1 Conor Byrne - Head of Finance and Procurement
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