

# ROYAL BERKSHIRE FIRE AUTHORITY



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| <b>COMMITTEE</b>          | <b>AUDIT &amp; GOVERNANCE COMMITTEE</b>             |
| <b>DATE OF MEETING</b>    | <b>30 JULY 2020</b>                                 |
| <b>SUBJECT</b>            | <b>INTERNAL AUDIT UPDATE</b>                        |
| <b>LEAD OFFICER</b>       | <b>CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT</b> |
| <b>LEAD MEMBER</b>        | <b>N/A</b>  |
| <b>EXEMPT INFORMATION</b> | <b>NONE</b>   |
| <b>ACTION</b>             | <b>FOR NOTE AND AGREE</b>                           |

## 1. EXECUTIVE SUMMARY

- 1.1 The Committee will receive an update on audits completed since the last Committee meeting as well as receive the 2019/20 Annual Report. The Committee will also be asked to approve the Internal Audit Plan for 2020/21.

## 2. RECOMMENDATION

That the Committee:

- 2.1 **NOTE** the 2019/20 Annual Report as well as the findings from the key financial controls audit and the cyber essentials audit.
- 2.2 **AGREE** the 2020/21 Internal Audit Plan.

## 3. REPORT

- 3.1 The Progress Report is attached as **Appendix A** and shows that two audits have been completed since the last Committee meeting.
- 3.2 The Key Financial Controls Audit makes one low priority recommendation and states that overall “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 The Cyber essentials audit was an advisory audit which recommended one high and one medium management action which are currently being actioned.
- 3.4 RSM’s Annual Report for 2019/20 is attached as **Appendix B**. The Report states that “the organisation has an adequate and effective framework for risk

management, governance and internal control” which is the highest level of assurance given by the auditors.

- 3.5 The Internal Audit Plan for 2020/21 is attached as **Appendix C**. Members are asked to approve the Plan which includes three call-off audits that can be commissioned throughout the year should the need arise.
- 3.6 A representative from RSM will attend the meeting to update 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 finances are in good order.
- 5.2 The cost of the Internal Audit Contract for 2020/21 is £43,381, excluding the three call off audits.

#### **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** 2019/20 Progress Report

12.2 **Appendix B** 2019/20 Annual Report

12.3 **Appendix C** 2020/21 Internal Audit Plan

**13. CONTACT DETAILS**

13.1 Conor Byrne - Head of Finance and Procurement  
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