

# ROYAL BERKSHIRE FIRE AUTHORITY



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| <b>COMMITTEE</b>          | <b>AUDIT &amp; GOVERNANCE COMMITTEE</b>             |
| <b>DATE OF MEETING</b>    | <b>28 JANUARY 2021</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</b>                                     |

## 1. **EXECUTIVE SUMMARY**

- 1.1 The Committee will receive an update on audits completed since the last Committee meeting.

## 2. **RECOMMENDATION**

- 2.1 The Committee is requested to **NOTE** the findings as presented in RSM's Progress Report.

## 3. **REPORT**

- 3.1 The Progress Report is attached as **Appendix A** and shows that three audits have been completed since the last Committee meeting. The audits reviewed controls in relation to Fleet Management, Firefighter Pension Administration and Payroll.
- 3.2 RSM issued its highest assurance opinion for all three audits stating 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 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.

#### **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** 2020/21 Progress Report

#### **13. CONTACT DETAILS**

- 13.1 Conor Byrne - Head of Finance and Procurement  
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