

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>31 MARCH 2021</b>
<b>SUBJECT</b>	<b>INTERNAL AUDIT UPDATE AND 2021/22 INTERNAL AUDIT PLAN</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>DECISION</b>

## 1. EXECUTIVE SUMMARY

- 1.1 The Committee will receive an update on audits completed since the last Committee meeting and will be asked to approve the 2021/22 Audit Plan.

## 2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** the findings as presented in RSM's Progress Report and
- 2.2 **APPROVE** the 2021/22 Internal Audit Plan.

## 3. REPORT

- 3.1 The Progress Report is attached as **Appendix A** and shows that four audits have been completed since the last Committee meeting. The audits examined controls and risk mitigation in relation to Cyber Essentials, Capital Projects, Key Financial Controls and Governance and Risk Management.
- 3.2 RSM does not issue a risk rating for Cyber Essentials as it is an advisory audit but it did issue its highest assurance opinion for the other 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 The draft Internal Audit Plan for 2021/22 is attached as **Appendix B**. Members are asked to approve the Plan which includes three call-off audits that can be commissioned throughout the year should the need arise.

3.4 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 2020/21 Internal Audit Plan.

#### **12. APPENDICES**

12.1 **Appendix A** 2020/21 Progress Report

12.2 **Appendix B** 2021/22 Internal Audit Plan

13. **CONTACT DETAILS**

13.1 Conor Byrne - Head of Finance and Procurement  
Email: [byrnec@rbfrs.co.uk](mailto:byrnec@rbfrs.co.uk)  
Tel: 07585 991602