

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	19 JULY 2021
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 The internal auditors will present their 2020/21 Annual Report.
- 1.2 The Committee will also receive an update on the final audit that was completed as part of the 2020/21 programme of audits.

2. **RECOMMENDATION**

That the Committee:

- 2.1 **NOTE** the 2020/21 Annual Report as well as the findings from the Performance Development Review audit.

3. **REPORT**

- 3.1 The Annual Report is attached as **Appendix A**. The Report states that “the Organisation has an adequate and effective framework for risk management, governance and internal control.” This is RSM’s highest assurance rating.
- 3.2 The Performance Development Review audit is attached as **Appendix B**. It makes one medium risk recommendation and three low risk recommendations. It states that overall “the Authority can take reasonable assurance that the controls in place to manage this area are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the area.”
- 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.
- 5.2 The cost of the Internal Audit Contract for 2020/21 was £45,381.

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 Annual Report
- 12.2 **Appendix B** Performance Development Review Audit Report

13. CONTACT DETAILS

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