

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>20 OCTOBER 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**

The Committee is requested to

- 2.1 **NOTE** the findings as presented in RSM's Progress Report.

## 3. **REPORT**

- 3.1 RSM's Progress Report is attached as **Appendix A** and shows that one audit has been completed and finalised since the last Committee meeting. The audit examined performance management at Hub level.
- 3.2 Overall, RSM's review identified that Service has in place a well-designed control framework for managing performance at Hub-level. This is supported by the identification and approval of objectives within Station Plans and LSP's. In addition, the reporting of performance management information was accurate and could be traced back to source data.
- 3.3 RSM issued one medium priority recommendation and nine low priority recommendations. The medium priority recommendation concerned the setting of local objectives which will be actioned by December 2021.
- 3.4 RSM issued its second highest assurance opinion in relation to this audit stating that, "taking account of the issues identified, the Service can take

reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).”

3.5 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 2021/22 Internal Audit Plan.

**12. APPENDICES**

12.1 Appendix A - 2021/22 Progress Report

**13. CONTACT DETAILS**

13.1 Conor Byrne - Head of Finance and Procurement  
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