

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	23 MARCH 2022
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 Committee will receive an update on audits completed since the last Committee meeting.

2. **RECOMMENDATION**

That Audit and Governance Committee:

- 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 two audits has been completed and finalised since the last Committee meeting. These relate to firefighter pension administration and payroll.
- 3.2 RSM issued its highest assurance opinion in relation to both audits stating that, "taking account of the issues identified, the committee can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective."
- 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 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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