

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>28 JULY 2022</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 AND APPROVAL</b>

## 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;  
2.2 **NOTE** RSM's Annual Report; and  
2.3 **APPROVE** the Audit Plan for 2022/23.

## 3. **REPORT**

- 3.1 RSM's Progress Report is attached as **Appendix A** and shows that four audits has been completed and finalised since the last Committee meeting. The audits were on value for money, key financial controls, governance and risk management and cyber essentials.
- 3.2 RSM issued its highest assurance opinion in relation to the first three 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 The Cyber Essentials audit was advisory so did not receive an assurance rating.

- 3.4 RSM's Annual Report is attached as **Appendix B**. The report states that the organisation has an adequate and effective framework for risk management, governance and internal control. However, RSM has identified further enhancements to the framework to ensure that it remains adequate and effective.
- 3.5 RSM have been awarded a contract to continue to provide internal audit services from 1 April 2022 until 31 March 2025. The contract was awarded via a framework set up by East of England NHS Collaborative Procurement Hub.
- 3.6 Following the procurement process, RSM have produced their Audit Plan for 2022/23 which is attached as **Appendix C**. The Plan is based on an analysis of the Authority's corporate objectives, risk profile and assurance framework as well as other external factors that are affecting the sector. Members are asked to approve the Plan.
- 3.7 A representative from RSM will attend the meeting to provide further detail and answer any questions from 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

12.2 Appendix B - 2021/22 Annual Report

12.3 Appendix C - 2022/23 Audit Plan

**13. CONTACT DETAILS**

13.1 Conor Byrne - Head of Finance and Procurement

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