

ROYAL BERKSHIRE FIRE AUTHORITY REPORT



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| COMMITTEE | AUDIT AND GOVERNANCE COMMITTEE |
| DATE OF MEETING | 28 MARCH 2023 |
| SUBJECT | INTERNAL AUDIT UPDATE |
| LEAD OFFICER | CONOR BYRNE, HEAD OF FINANCE AND PROCURMENT |
| LEAD MEMBER | N/A |
| EXEMPT INFORMATION | NONE |
| ACTION | FOR NOTE |

1. EXECUTIVE SUMMARY

1.1 The Committee will receive an update on audit activity to date together with the draft Audit Plan for 2023/24.

2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** the findings as presented in RSM's Progress Report and
- 2.2 **APPROVE** the draft 2023/24 Audit Plan.

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. All four audits received positive assurance ratings.
- 3.2 RSM issued its highest assurance opinion in relation to four audits: the Grenfell Action Plan audit, the Firefighter Pensions Audit, the Payroll Audit and the Key Financial Controls Audit, stating that, "Taking account of the issues identified, the board 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 RSM issued its second highest assurance opinion in relation to the Facilities Audit, stating that, "Taking account of the issues identified, the Authority can

take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.”

3.4 RSM have produced their draft Audit Plan for 2023/24 which is attached as **Appendix B**. 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.

3.5 A representative from RSM will attend the meeting to answer any questions.

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 has appropriate controls and governance arrangements in place.

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 audit work performed during the year on the overall adequacy and effectiveness of the organisation’s risk management, control and governance processes. The opinion will 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 duty where applicable.

10. PRINCIPAL CONSULTATION

10.1 The Chief Fire Officer has noted the contents of the report.

11. BACKGROUND PAPERS

11.1 2022/23 Internal Audit Plan

12. APPENDICES

12.1 Appendix A - 2022/23 Progress Report

12.2 Appendix B – Draft Audit Plan 2023/24

13. CONTACT DETAILS

13.1 Insert Conor Byrne - Head of Finance and Procurement
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