

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 JULY 2023
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	n/a
EXEMPT INFORMATION	THE IT GENERAL CONTROLS AUDIT REPORT IS EXEMPT FROM PUBLICATION (PART II)
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

1.1 The Committee will receive an update on audit activity since the last Committee meeting as well as receiving RSM’s Annual Report for 2022/23.

2. RECOMMENDATION

The Committee is requested to:

2.1 **NOTE** RSM’s Annual Report.

3. REPORT

3.1 RSM has completed the final two audits for 2022/23. The audits were on Governance and Risk Management and IT General Controls. RSM issued a *Reasonable Assurance* rating for the Governance and Risk Management audit (**Appendix A**) and a *Partial Assurance* rating for the IT General Controls audit (exempt from publication).

3.2 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 identified further enhancements to the framework to ensure that it remains adequate and effective.

- 3.3 RSM's Annual Report recommendations will be fed into the Authority's Draft Annual Governance Statement before it comes to Members for approval along with the Statement of Accounts.
- 3.4 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 – Sustainability. We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

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 The Chief Fire Officer has been consulted on the report.
- 10.2 The Monitoring Officer has been consulted on the report.

11. BACKGROUND PAPERS

- 11.1 2022/23 Internal Audit Plan.

12. APPENDICES

12.1 Appendix A – Governance and Risk Management Report

12.2 Appendix B - 2022/23 Annual Report

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement

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