

**ROYAL BERKSHIRE FIRE AUTHORITY**



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>24 JANUARY 2024</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>n/a</b>
<b>ACTION</b>	<b>FOR NOTE</b>

**1. EXECUTIVE SUMMARY**

1.1 The Committee will receive an update on audit activity since the last Committee meeting.

**2. RECOMMENDATION**

The Committee is requested to:

2.1 **NOTE** RSM’s Progress Report.

**3. REPORT**

- 3.1 RSM has completed four audits since the last Committee meeting.
- 3.2 The payroll and firefighter pension audits received the highest substantial assurance ratings.
- 3.3 The GDPR Governance audit report is a factual report and as such does not provide a level of assurance, or internal audit opinion. It does, however, identify some issues that require management attention to address weaknesses.
- 3.4 The Sickness Management audit received the second-highest assurance rating and includes three medium-risk actions.
- 3.5 Further details on these audits can be found in RSM’s Progress Report, which is attached as **Appendix A**.

- 3.6 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.

#### **11. BACKGROUND PAPERS**

- 11.1 2023/24 Internal Audit Plan.

#### **12. APPENDICES**

- 12.1 Appendix A – RSM Progress Report

**13. CONTACT DETAILS**

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