

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
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 audit activity since the last Committee meeting as well as receiving RSM's Annual Report for 2023/24.
- 1.2 The Committee will also receive the Annual Audit Plan for 2024/25.

2. **RECOMMENDATION**

That Audit and Governance Committee:

- 2.1 **NOTE** RSM's Annual Report; and
- 2.2 **NOTE** RSM's Internal Audit Plan for 2024/25.

3. **REPORT**

- 3.1 RSM has completed the final three audits for 2023/24. The audits were on Governance and Risk Management; IT General Controls; and Key Financial Controls (tax). RSM issued a *Reasonable Assurance* rating for both Governance and Risk Management and IT General Controls. The tax audit was an advisory audit.
- 3.2 RSM's Annual Report is attached as **Appendix A**. 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 RSM's Internal Audit Plan for 2024/25 is attached as **Appendix B** and sets out the nine audits planned for the year.
- 3.5 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 are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5. FINANCIAL IMPLICATIONS

- 5.1 The work of the internal auditors assures Members that the Authority's finances are in good order.
- 5.2 The expected cost of Internal Audit for 2024/25 is £65,435.

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 – 2023/24 RSM Annual Report.

12.2 Appendix B – 2024/25 RSM Internal Audit Plan.

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement

Email: byrnec@rbfrs.co.uk