

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	27 NOVEMBER 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.

2. RECOMMENDATION

The Committee is requested to:

2.1 **NOTE** RSM’s Progress Report.

3. REPORT

3.1 RSM has completed one audit since the last Committee meeting. The audit was on Driving Licence Checks and the auditors have issued a *Partial Assurance* rating.

3.2 RSM issued three recommendations, including one high priority recommendation which is to ensure that the request form is completed by all drivers prior to a pool car being checked out for use. This recommendation was implemented once the report was received.

3.3 RSM’s Progress Report is attached as **Appendix A** and includes audits planned for the year.

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.
- 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 2024/25 Internal Audit Plan

12. APPENDICES

- 12.1 Appendix A – 2023/24 RSM Progress Report

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement
Email: byrnec@rbfrs.co.uk