

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>24 MARCH 2025</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 AND APPROVAL</b>

## 1. **EXECUTIVE SUMMARY**

1.1 The Committee will receive an update on audit activity since the last Committee meeting and consider the Audit Plan for 2025/26.

## 2. **RECOMMENDATION**

The Committee is requested to

- 2.1 **NOTE** RSM's Progress Report and
- 2.2 **APPROVE** RSM's 2025/26 Audit Plan

## 3. **REPORT**

- 3.1 RSM has completed three audits since the last Committee meeting. The audits covered payroll, firefighter pension administration and risk information.
- 3.2 RSM issued a positive opinion for each of the three audits, stating that 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.
- 3.3 RSM's Progress Report is attached as **Appendix A**.
- 3.4 The Audit Plan for 2025/26 is attached as **Appendix B**.

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 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 2025/26 is estimated to be £65,535.

#### **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. SUSTAINABILITY IMPLICATIONS**

9.1 None

#### **10. CONSISTENCY WITH DUTY TO COLLABORATE**

10.1 Internal audits will consider how the Authority is meeting this requirement where applicable.

#### **11. PRINCIPAL CONSULTATION**

11.1 The Chief Fire Officer has been consulted on the report.

#### **12. BACKGROUND PAPERS**

12.1 2024/25 Internal Audit Plan

**13. APPENDICES**

13.1 Appendix A – 2024/25 RSM Progress Report

13.2 Appendix B – 2025/26 RSM Audit Plan

**14. CONTACT DETAILS**

14.1 Conor Byrne - Head of Finance and Procurement  
Email: [byrnec@rbfrs.co.uk](mailto:byrnec@rbfrs.co.uk)