

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	1 NOVEMBER 2018
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR DECISION

1. EXECUTIVE SUMMARY

1.1 To present progress on the 2018/19 Audit Plan.

2. RECOMMENDATION

That the Committee:

2.1 NOTE the internal auditor's progress report; and

2.2 AGREE the internal audit scopes for vehicle disposal and recruitment practices.

3. REPORT

3.1 RSM's Progress Report is attached as **Appendix A**.

3.2 The Capital Investment Strategy audit has been completed and a substantial assurance opinion has been issued. There are no actions arising from the report.

3.3 The fieldwork for the Facilities Management audit has been completed and outcomes will be reported at the next meeting of the Committee.

3.4 In July 2018, the Audit and Governance Committee requested two call-off audits on vehicle disposal and recruitment practices. These scopes have been drafted and are attached at **Appendices B** and **C** for approval.

3.5 A representative from RSM will attend the meeting to update members.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

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 No issues for statutory officers.

11. BACKGROUND PAPERS

- 11.1 2018/19 Internal Audit Plan.

12. APPENDICES

- 12.1 Appendix A – Progress Report
Appendix B – Vehicle Disposal
Appendix C – Recruitment Processes

13. CONTACT DETAILS

- 13.1 Conor Byrne - Head of Finance and Procurement
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