



ROYAL BERKSHIRE FIRE AND RESCUE SERVICE

Internal Audit Progress Report

Audit & Governance Committee

11 December 2018

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no
responsibility or liability in respect of this report to any other party.





CONTENTS

1	Introduction.....	2
2	Reports considered at this Audit Committee.....	3
3	Looking ahead.....	4
4	Other matters	5
	For further information contact	7

1 INTRODUCTION

The internal audit plan for 2018/19 was approved by the Audit and Governance Committee in March 2018.

Below provides a summary update on progress against that plan and summarises the results of our work to date.

To date in 2018/19, three reviews have been completed and finalised:

- Facilities Management 1. 18/19
- Capital Investment Strategy 2. 18/19
- Risk Management & Governance 3. 18/19

Please see section 3 for updates on the remaining audits for 2018/19.

2 REPORTS CONSIDERED AT THIS AUDIT COMMITTEE

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Audit Committee held.

Reports shown in bold are being presented at this meeting.

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Facilities Management 1. 18/19	FINAL		5	0	0
Capital Investment Strategy 2. 18/19	FINAL		0	0	0
Risk Management & Governance 3. 18/19	FINAL		0	0	0

3 LOOKING AHEAD

Assignment area	Timing of audit	Status	Target Audit Committee per the IA Plan
Key Financial Controls	7 January 2019	Audit dates agreed	March 2019
General Data Protection Regulation	w/c 11 February 2019	Scope agreed	March 2019
Firefighter Pension Administration	January / February 2019	Scope agreed	March 2019
Follow up of Review of Payroll Provider	Q3	TBC – This audit was included in the audit plan prior to the audit of the payroll provider (Dataplan) where only one low priority action and substantial assurance was taken. Management to confirm if they wish to utilise this time elsewhere.	TBC
VAT and PAYE	1 January 2019	RSM advisors have been in touch with management to discuss the scope.	March 2019
Additional Call off Audits			
Vehicle Disposals	W/c 7 January 2019	Scope agreed	March 2019
HR - Recruitment	W/c 14 January 2019	Scope agreed	March 2019

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been two changes to the audit plan, please see details below: Auditable area Reason for change

Vehicle Disposals

At the July Audit and Governance Committee, members requested two call off audits to be added to the Internal Audit plan for 2018/19.

HR - Recruitment

The scope for the Vehicle Disposals audit was agreed at the November 2018 Audit and Governance Meeting subject to the amendments discussed.

4.2 Information and briefings

We have issued the following client briefing since the last Joint Audit Committee:

- Making Tax Digital

4.3 Quality Assurance and Continual Improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of: Ross Wood (Manager, Quality Assurance Department) with support from other team members across the department. All reports are reviewed by James Farmbrough as the Head of the Quality Assurance Department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

4.4 Post Assignment Surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each product (current option)
- Monthly / quarterly / annual feedback request
- Executive lead only, or executive lead and key team members

Delivery	Target	Actual	Notes (ref)
Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date	Yes	Yes	
Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date	Yes	Yes	
The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.	Yes	Yes	
Fieldwork takes place on agreed dates with key issues flagged up immediately.	Yes	Yes	1
A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.	100%	100%	
Draft reports will be issued within 10 working days of the debrief meeting, and will be issued by RSM to the agreed distribution list.	100%	100%	0
Management responses to the draft report should be submitted to RSM.	Yes	Yes	

Notes

1. RSM has requested to move the Firefighter Pension Administration Audit from November.

FOR FURTHER INFORMATION CONTACT

Name: Dan Harris, Head of Internal Audit

Email: daniel.harris@rsmuk.com

Phone: 07792 948 767

Name: Tim Lo, Client Manager

Email: tim.lo@rsmuk.com

Phone: 07800 617 097

rsmuk.com

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Royal Berkshire Fire & Rescue Service, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.