

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>11 MARCH 2019</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>NONE</b>
<b>ACTION</b>	<b>FOR NOTE AND DECISION</b>

## 1. EXECUTIVE SUMMARY

- 1.1 To present progress on the 2018/19 audits and seek approval for the 2019/20 Audit Plan.

## 2. RECOMMENDATION

**That the Committee:**

- 2.1 **NOTE** the internal auditor's progress report.  
2.2 **APPROVE** the 2019/20 Audit Plan

## 3. REPORT

- 3.1 RSM's Progress Report is attached as **Appendix A**.
- 3.2 The Vehicle Disposal Audit findings are shown in the Progress Report. No issues requiring management attention were identified so Members can take substantial assurance that controls are suitably designed, consistently applied and operating effectively.
- 3.3 The Recruitment Audit findings are shown in the Progress Report. Again Members can take substantial assurance that controls are suitably designed, consistently applied and operating effectively.
- 3.4 The GDPR Governance Audit findings are shown in the Progress Report. The report is advisory and as such does not provide a level of assurance or internal audit opinion. However, the Auditor commented favourably on the robustness of our policies and the completeness of our data maps. He expressed the opinion

that RBFRS compares favourably to other organisations that have undergone similar audits.

3.5 The draft 2019/20 Audit Plan is attached as **Appendix B**.

3.4 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 The Chief Fire Officer has been consulted.

#### **11. BACKGROUND PAPERS**

11.1 2018/19 Internal Audit Plan.

#### **12. APPENDICES**

12.1 Appendix A – Progress Report

12.2 Appendix B – Draft 2019/20 Audit Plan

**13. CONTACT DETAILS**

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