

Part I

ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	26 JANUARY 2026
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	PART I
ACTION	TO 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 finalised three audits since the last Committee meeting: Service Risk Management and Governance of Service Plans; Payroll Provider; and Equality Impact Assessments.
- 3.2 The Service Risk Management and Governance of Service Plans audit was split into two: Service Risk Management received a reasonable assurance rating while the Governance of Service Plans received a partial assurance rating.
- 3.3 The Payroll Provider audit received a reasonable assurance rating.

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- 3.4 The Equality Impact Assessments audit also received a reasonable assurance rating.
- 3.5 RSM's Progress Report is attached as **Appendix A**.
- 3.6 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 are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

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. 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.

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11. PRINCIPAL CONSULTATION

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

12. BACKGROUND PAPERS

12.1 Internal Audit Plan.

13. APPENDICES

13.1 Appendix A – RSM Progress Report.

14. CONTACT DETAILS

14.1 Conor Byrne, Head of Finance and Procurement, byrnec@rbfrs.co.uk