

Part I

**ROYAL BERKSHIRE FIRE AUTHORITY REPORT**



<b>COMMITTEE</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>16 MARCH 2026</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>PART I</b>
<b>ACTION</b>	<b>TO NOTE</b>

**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 Audit Report 2025/26.

**3. REPORT**

3.1 RSM has finalised two audits since the last Committee meeting: Finance System and Accounts Receivable, and Procurement audit.

3.2 Finance System and Accounts Receivable audit was issued a Substantial Assurance rating. The report states that the controls upon which the organisation relies to manage risks are suitably designed, consistently applied and effective.

3.3 The Procurement audit was given a Reasonable Assurance rating. According to the report, the controls used by the organisation to manage risk are appropriately designed, consistently implemented, and operate effectively.

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However, RSM identified two actions that requires management attention, RSM's Audit Report recommendation for contract register has since been implemented.

3.4 RSM's Finance Audit Report is attached as Appendix A.

3.5 RSM's Procurement Audit Report is attached as Appendix B.

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.

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### **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 Internal Audit Plan

### **13. APPENDICES**

13.1 Appendix A – RSM Finance Audit Report 2025/26

13.2 Appendix B - RSM Procurement Audit Report 2025/26

### **14. CONTACT DETAILS**

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