

# 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 Progress Report 2025/26.

## 3. REPORT

3.1 RSM has finalised three audits since the last Committee meeting: Key Financial Controls; Firefighter Pension Administration; and Health & Safety (contaminants).

3.2 The Key Financial Controls 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 Firefighter Pension Administration audit was given a Partial Assurance rating. The objective of the review was to allow RBFRS to take assurance that West Yorkshire Pension Fund (WYPF) has adequate processes and controls in place

## **Part I**

to process firefighter pensions accurately and in a timely manner. The audit identified three medium and two high recommendations that are required to strengthen the control framework and to manage the identified risks.

- 3.4 The Health & Safety (contaminants) audit was given a positive assurance rating but included three medium recommendations.
- 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.

**Part I**

**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 Progress Report

**14. CONTACT DETAILS**

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