

PRIVATE AND CONFIDENTIAL



Royal Berkshire Fire & Rescue Service

Internal audit progress report

Audit and Governance Committee – 8 October 2026

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Key messages

The internal audit plan for 2026/27 was approved by the Audit and Governance Committee at the March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.

- We have not issued any final reports as part of the 2026/27 internal audit plan since the last Audit and Governance Committee meeting in July 2026.
- We have commenced fieldwork with the first review, Information Governance which we plan to present as a final report at the next Committee meeting. All other audits are scheduled in. [\[To note\]](#)

Client briefings

Since the last Audit and Governance Committee meeting, we have issued the following briefings:

- **Emergency Services News Briefing August 2026**

Further details can be found below.



A photograph of a diverse group of business professionals in a meeting. A woman with blonde hair is smiling and gesturing with her hand. Another woman with curly hair is looking at her. A man in a blue suit is in the foreground, partially visible. They are sitting around a table with laptops, a tablet, and a white mug. The background is a bright, modern office with large windows.

Appendices

Appendix A: Progress against the internal audit plan 2026/27

Assignment	Status / opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Information Governance (Retention Schedules)	Fieldwork in progress					January 2027	-
Management of Contractors	Scheduled – November 2026					January 2027	-
Firefighter Pension Administration (WYPF) - Follow Up	Scheduled – November 2026					January 2027	-
Payroll Provider (Zellis)	Scheduled – December 2026					April 2027 (January 2027)*	-
Key Financial Controls	Scheduled – January 2027					April 2027	-
Risk Management and Governance	Scheduled – February 2027					April 2027	-
Worker Protection Act - Action Plan	Scheduled – February 2027					April 2027	-
Follow Up	Scheduled – February 2027					April 2027	-
Cyber	Exact timing TBC – Q4					July 2027	-

*The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

Appendix B: Other matters

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Payroll Provider (Zellis)	The review was scheduled for fieldwork to be completed in November 2026 however the new payroll provider (Zellis) has requested as per their contractual terms that the audit be delayed to suit their availability in December 2026 (dates TBC).

Head of Internal Audit Opinion 2026/27

We have issued no final reports to date. We will provide further updates throughout the year.

Client briefings

Since the last Audit and Governance Committee meeting, we have issued the following briefing:

- **Emergency Services News Briefing August 2026** – In this edition of our news briefing, we have included areas such as:
 - Fire and Rescue National Resilience Programme strengthened
 - Fire and rescue incident statistics for the year ending March 2026
 - Government boosts wildfire resilience for Summer
 - UK corporate criminal liability: what does it mean for fire and rescue services?

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector 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 are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2026/27. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you. In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

For further information please contact:



Dan Harris

Head of Internal Audit

E: Daniel.Harris@rsmuk.com

T: +44 (7792) 948767



Zoe Walker

Managing Consultant

E: Zoe.Walker@rsmuk.com

T: +44 (1245) 454106



rsmuk.com

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

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