



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 25/06

MEETING	Finance & Audit Committee
DATE OF MEETING	24 February 2025
SUBJECT OF THE REPORT	External Audit Progress Report 2023-24
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review and note
EXECUTIVE SUMMARY	This report provides Members with an update on the progress of the 2023-24 external audit work. Bishop Fleming are our external auditors, appointed by Public Sector Audit Appointments Ltd (PSAA), and are mandated through statute to complete an audit of the Authority.
RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
ENVIRONMENTAL IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	The agreed base audit fee for 2023-24 was £120,357, as set by PSAA under a defined schedule of fees and charges. Although this is a significant increase on previous fees, it is in line with expectations following the national procurement process.
RECOMMENDATIONS	Members are asked to review and note the 2023-24 audit reports and the conclusion of the process, prior to the statutory backstop date of 28 February 2025.
BACKGROUND PAPERS	24/06 External Audit Plan 2023-24, Finance & Audit Committee, 7 March 2024

APPENDIX	Appendix A – Audit Completion Report ISA260 Appendix B – Auditors Annual Report Appendix C – Statement of Accounts 2023-24
REPORT ORIGINATOR AND CONTACT	Name: Ryan Maslen, Deputy Assistant Chief Officer - Financial Services and Treasurer Email: ryan.maslen@dwfire.org.uk Tel no: 07500 669442

1 Introduction

- 1.1 In October 2022 Bishop Fleming were appointed as the Authority's External Auditors for a five-year period commencing from 2023-24. The appointment process was completed by Public Sector Audit Appointments (PSAA), the national audit appointment scheme body.
- 1.2 In March 2024 Bishop Fleming presented their external audit plan for 2023-24 to the Finance & Audit Committee. This detailed general audit information including materiality levels and risk assessment, the audit team, timetable, audit fees and ethical issues.

2 Latest position

- 2.1 Regular updates have been given to this Committee throughout 2024-25 on the progress of the audit. The Government also tabled legislation in parliament on 9 September 2024 to address the significant delays in local authority audits, resulting in a statutory backstop date for the completion of the 2023-24 audit of 28 February 2025.
- 2.2 Bishop Fleming have been able to complete the required work by the backstop date. Appendix A is the audit completion report, which highlights key findings and points for discussion. Appendix B is the auditors annual report, which summarises the audit conclusions and value for money findings.
- 2.3 The audit process for 2023-24 is now complete and notice of this will be published on the Authority website. Appendix C is the final audited version of the Statement of Accounts for 2023-24.

3 Audit Fees

- 3.1 Appendix A provides confirmation of the final fee due for the 2023-24 audit process, a sum of £134,357. The initial scale fee, which is set by the PSAA, was £120,357. Three further fee variations have then been agreed by the Service, reflecting additional procedure requirements during the auditing process to enable the audit to be completed.
- 3.2 Earlier in this financial year the Service contacted the PSAA to raise concerns over the level of our scale fee in comparison to others across the wider fire sector. Our 2023-24 fee was 7.5% more than the second biggest and 37.4% more than the lowest fee.
- 3.3 The Service has recently received confirmation from the PSAA that our scale fee for 2024-25 will reduce to £106,703, which is a positive outcome. The adjustments apply for 2024-25 onwards, no adjustment to previous charges will be made.