



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 25/48

MEETING	Finance & Audit Committee
DATE OF MEETING	3 December 2025
SUBJECT OF THE REPORT	External Audit Progress Report 2024-25
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review, note and approve
EXECUTIVE SUMMARY	This report provides Members with an update on the progress of the 2024-25 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 2024-25 is £106,703, as set by PSAA under a defined schedule of fees and charges. Additional fee variations have been requested as the audit has progressed, aligned to increased areas of focus and new requirements.
RECOMMENDATIONS	Members are asked to: <ol style="list-style-type: none"> 1) review and note the 2024-25 audit reports and progress update. 2) approve the request for delegated authority to be granted to the Director of Finance in consultation with the Chair of Finance and

	Audit Committee to approve the Statement of Accounts subject to no material issues or modifications being identified.
BACKGROUND PAPERS	25/21 External Audit Plan 2024-25, Finance & Audit Committee, 23 July 2025
APPENDIX	Appendix A – Audit Completion Report ISA260 Appendix B – Auditors Annual Report Appendix C – Statement of Accounts 2024-25
REPORT ORIGINATOR AND CONTACT	Name: Ryan Maslen, Director of Finance 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 July 2025 Bishop Fleming presented their external audit plan for 2024-25 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.
- 1.3 The Government tabled legislation in parliament in September 2024 to address the significant delays in local authority audits, resulting in a statutory backstop date for the completion of the 2024-25 audit of 27 February 2026.

2 Latest position

- 2.1 This Committee was updated on the progress of the audit at the last meeting in September 2025. The update outlined that most of the audit fieldwork would be completed in September and October 2025, with the audit completion report to be presented at this meeting. This was subject to third party pension fund assurance being received from Grant Thornton, the auditors of Wiltshire Pension Fund.
- 2.2 Bishop Fleming have been able to complete the required fieldwork as previously outlined. 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. Appendix C is the final audited version of the Statement of Accounts for 2024-25.
- 2.3 The required pension fund assurance remains outstanding but is imminent. The accounts cannot formally be signed off by Bishop Fleming and published until this is received. There is no expectation of a significant issue being identified by Grant Thornton in their review of the accounts of Wiltshire Pension Fund.
- 2.4 It is requested that delegated authority is given to the Director of Finance in consultation with the Chair of the Finance and Audit Committee to approve the Authority's Statement of Accounts when the required assurances have been received. This will ensure that the audit process and the publication of the audited accounts is completed as soon as possible.
- 2.5 If any material issue or modifications to the accounts are identified as part of the assurance process being completed with Grant Thornton, then the delegated authority will be revoked. The amended documents will be brought back to this meeting on 24 February 2026. This will ensure that the Authority still meets the statutory backstop date.