



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 7

MEETING	Shadow Authority
DATE OF MEETING	23 October 2015
SUBJECT OF THE REPORT	External audit reports for DFA and W&S CFA
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To note
EXECUTIVE SUMMARY	External auditors are required to provide an opinion on the statutory accounts for both Fire Authorities. Additionally we are required to provide a value for money opinion, based on whether each Authority has appropriate controls in place to achieve value for money. An unqualified audit and value for money opinion was issued for both Dorset Fire Authority and Wiltshire & Swindon Fire Authority
RISK ASSESSMENT	The audit did not identify anything that would prevent the auditor from issuing an unqualified audit opinion.
COMMUNITY IMPACT ASSESSMENT	No separate impact assessment has been carried out in bringing forward this report.
BUDGET IMPLICATIONS	Audit fees are determined by Public Sector Audit Appointments Ltd (PSAA), the successor body to the Audit Commission. Additional project work on the combination, which informed our VFM conclusion, was agreed with both Authority's. Fees for this work are in addition to the scale audit fee for each Fire Authority, and as well as being agreed by the authorities they are also subject to approval by PSAA.
RECOMMENDATIONS	Members are asked to note the contents of the report.
BACKGROUND PAPERS	None.
APPENDICES	ISA260 Report
REPORT ORIGINATOR AND CONTACT	Name: Alex McCabe KPMG, Tel: 02380 202026, Email: alexander.mccabe@kpmg.co.uk

NOT PROTECTIVELY MARKED

1. Introduction

- 1.1 External auditors are required to provide an opinion on the statutory accounts for both Fire Authorities. Additionally a value for money opinion is required, to conclude on whether the Authority has appropriate controls in place to achieve value for money. An unqualified audit opinion was issued for both Dorset Fire Authority and Wiltshire & Swindon Fire Authority.
- 1.2 As part of the audit close procedure, an ISA 260 report is issued for each Authority, detailing our audit findings and response to identified significant risks.

2. Conclusions

- 2.1 An unqualified audit and VFM opinion was issued for both Dorset Fire Authority and Wiltshire & Swindon Fire Authority. This was signed on 29 September 2015 for both Authorities.