



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 19/19

MEETING	Finance & Governance Committee
DATE OF MEETING	24 July 2019
SUBJECT OF THE REPORT	Annual Financial External Audit report (ISA 260)
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For information and to note
EXECUTIVE SUMMARY	<p>This report provides Members with a summary of the key audit findings of the external audit of the Dorset &amp; Wiltshire Fire and Rescue Authority 2018-19 financial statements as at 15 July 2019.</p> <p>We will provide a verbal update at the meeting as to progress made between the date of this summary and the committee meeting.</p> <p>Appendix B provides the template for the Management Representation Letter for presentation to the Finance &amp; Governance Committee.</p> <p>We require a signed copy of the management representation letter before we issue our audit opinion. In addition, as at the date of writing, there are a number of audit areas we need to satisfactorily resolve before issuing our opinion. Please see page 3 of the report for further detail.</p>
RISK ASSESSMENT	No recommendations identified represented a significant risk to the Dorset & Wiltshire Fire and Rescue Authority (the Authority).
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report

RECOMMENDATIONS	Members are asked to: <ol style="list-style-type: none"><li>1. review the audit findings; and</li><li>2. note the recommendations within the report.</li></ol>
BACKGROUND PAPERS	External Audit Plan 2018-19, Finance & Governance Committee, 7 December 2018 External Audit 2018-19 Progress Report, Finance & Governance Committee, 7 March 2019
APPENDIX	Appendix A - External Audit ISA 260 report 2018-19 Appendix B - Draft Management Representation Letter
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