



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 19/31

MEETING	Finance & Governance Committee
DATE OF MEETING	19 September 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 & Wiltshire Fire and Rescue Authority (the Authority) 2018-19 financial statements and is an update on the report provided at the July meeting.</p> <p>Our audit is near completion with the following principal matters to be finalised:</p> <ul style="list-style-type: none"> • our understanding of the actuary’s calculations in relation to the McCloud pension issue • receipt of signed management representation letter; and • our review of events since 31 March 2019 through to signing. <p>We will provide a verbal update on the completion of these matters at the meeting.</p>
RISK ASSESSMENT	No recommendations identified represented a significant risk to the Authority.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report

<p>RECOMMENDATIONS</p>	<p>Members are asked to:</p> <ol style="list-style-type: none"> 1. review the audit findings; and 2. note the recommendations within the report.
<p>BACKGROUND PAPERS</p>	<p>External Audit Plan 2018-19, Finance & Governance Committee, 7 December 2018</p> <p>External Audit 2018-19 Progress Report, Finance & Governance Committee, 7 March 2019</p> <p>External Audit 2018-19 Annual Financial External Audit report (ISA260), Finance & Governance Committee, 24 July 2019</p>
<p>APPENDIX</p>	<p>Appendix A - External Audit ISA 260 report 2018-19</p>
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