



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 20/20

MEETING	Finance & Audit Committee
DATE OF MEETING	17 September 2020
SUBJECT OF THE REPORT	External Audit Report (ISA 260) 2019-20
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For review and to note
EXECUTIVE SUMMARY	<p>This report provides Members with a summary of the key audit findings from the external audit of the Dorset & Wiltshire Fire and Rescue Authority financial statements for 2019-20.</p> <p>The audit is near completion and we will provide a verbal update on any outstanding matters at the meeting.</p>
RISK ASSESSMENT	No recommendations identified represented a significant risk to the Dorset & Wiltshire Fire and Rescue Authority.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report
RECOMMENDATIONS	<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.
BACKGROUND PAPERS	<p>19/43 External Audit Update 2019-20, Finance & Audit Committee, 6 December 2019</p> <p>20/05 External Audit Update – verbal report, Finance & Audit Committee, 6 March 2020</p>

APPENDIX	Appendix A - External Audit ISA 260 report 2019-20
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