



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 22/06

MEETING	Finance & Audit Committee
DATE OF MEETING	9 March 2022
SUBJECT OF THE REPORT	External Audit Plan 2021-22
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	Receive and comment
EXECUTIVE SUMMARY	<p>Deloitte LLP is our external auditor, appointed by Public Sector Audit Appointments Ltd (PSAA), and mandated through statute to complete an audit of the Authority.</p> <p>Deloitte LLP have submitted their External Audit Plan for 2021-22 and this is attached at Appendix A. The Plan assumes that the audit will be concluded by 30 September 2022, in accordance with the current statutory timescale for publishing audited accounts. It should be noted, however, that this timescale may be extended to 30 November 2022 for the 2021-22 financial statements.</p> <p>The External Audit Plan highlights three key areas of responsibility for the auditors around:</p> <ul style="list-style-type: none"> • the financial statements • the Annual Governance Statement • the Value for Money conclusion. <p>Pages 12-15 of the plan set out information on the significant audit risk areas that will be focused on during the audit.</p>
RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report

BUDGET IMPLICATIONS	The agreed base audit fee for 2021-22 is £34,650, as set by PSAA under a defined schedule of fees and charges. This remains unchanged from previous years. There will be additional fees as a result of changing audit requirements.
RECOMMENDATIONS	Members are asked to: 1. Receive and comment on the External Audit plan for 2021-22, in particular the significant audit risks highlighted.
BACKGROUND PAPERS	None
APPENDICES	Appendix A - Planning report to the Finance and Audit Committee on the 2021-22 audit
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