



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 23/22

MEETING	Finance & Audit Committee
DATE OF MEETING	26 July 2023
SUBJECT OF THE REPORT	External Audit Plan 2022-23
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 2022-23 and this is attached at Appendix A. The Plan assumes that the audit will be concluded in December 2023, beyond the current statutory timescale for publishing audited accounts, which is 30 September.</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 12-16 of the plan set out information on the significant audit risk areas and other areas of focus for 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 2022-23 is £36,452, as set by PSAA under a defined schedule of fees and charges. This includes an inflation adjustment of £1,802 which will be funded by PSAA. There are additional fees as a result of changing audit requirements as shown on page 24 of Appendix A. The Authority expects to receive additional government grant funding that will offset these additional fees.
RECOMMENDATIONS	Members are asked to: 1. Receive and comment on the External Audit plan for 2022-23, in particular the significant audit risks highlighted.
BACKGROUND PAPERS	None
APPENDICES	Appendix A - External Audit Plan 2022-23
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