



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 23/48

MEETING	Finance & Audit Committee
DATE OF MEETING	6 December 2023
SUBJECT OF THE REPORT	External Audit report (ISA 260) 2022-23
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 2022-23.</p> <p>It also provides an update on signing of the financial statements for 2021-22, which have been subject to delay.</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	Members are asked to review and comment on the audit findings.
BACKGROUND PAPERS	<p>23/22 External Audit Plan 2022-23, Finance & Audit Committee, 26 July 2023</p> <p>23/36 External Audit - verbal update, Finance & Audit Committee, 13 September 2023</p>

APPENDIX	Appendix A - External Audit ISA 260 report 2022-23
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