



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/06

MEETING	Finance & Audit Committee
DATE OF MEETING	7 March 2024
SUBJECT OF THE REPORT	External Audit Plan 2023-24
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	Receive and comment
EXECUTIVE SUMMARY	<p>Bishop Fleming 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>Bishop Fleming have submitted their External Audit Plan for 2023-24 and this is attached at Appendix A. The Plan assumes that the audit will be concluded in September 2024.</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 6-8 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
ENVIROMENTAL IMPACT ASSESSMENT	None for the purposes of this report

BUDGET IMPLICATIONS	The agreed base audit fee for 2023-24 is £120,357, as set by PSAA under a defined schedule of fees and charges. Although this is a significant increase on previous fees, it is in line with expectations following the new national procurement process.
RECOMMENDATIONS	Members are asked to: 1. Receive and comment on the External Audit plan for 2023-24, in particular the significant audit risks highlighted.
BACKGROUND PAPERS	None
APPENDICES	Appendix A - External Audit Plan 2023-24
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