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Item 24/07 Appendix A



# Dorset & Wiltshire Fire and Rescue Authority

**External Audit Update Report to the Finance & Audit Committee**

**Issued 21 February 2024 for the 7 March 2024 meeting**

# Update report to the Finance & Audit Committee – Year 2022/23

We have prepared this update to inform the members of the Finance & Audit Committee of our work since the last meeting in December 2023

## Annual Report & Accounts 2022/23

We presented our report on the audit of the 2022/23 Annual Report and Accounts to the Finance & Audit Committee on 6 December 2023.

We are pleased to share that the audit is substantially complete subject to the following outstanding principal matters:

- Completion of remaining fraud inquiries;
- Completion of pension testing for FY23;
- Clearance of internal quality review points;
- Receipt of signed management representation letter; and
- Our review of events since 31 March 2023 through to signing.

We can confirm that there are no misstatements to bring to the attention of the Committee and we have not identified any additional control findings since the report was issued in December 2023.

## Value for Money

We are required to consider the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources. The Code of Audit Practice requires specific procedures to be undertaken across the following three areas – Financial Sustainability; Governance and Improving Economy, Efficiency and Effectiveness.

We have provided the Committee with our draft Annual Auditor's Report and have not identified any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources.

## Next Steps

We are working to finalise the testing of the areas detailed above and will be in a position to sign the audit opinion and the Auditor's Annual Report once completed.

# Update report to the Finance & Audit Committee – Year 2021/22

Update on the completion of the FY22 financial statement audit.

## Annual Report & Accounts 2021/22

As reported to the last Finance & Audit Committee on 6 December 2023 there was outstanding work to complete in relation to the Local Government Pension Scheme, this related to the receipt of the IAS19 response to our audit request made to the Wiltshire Pension Fund Auditor and conclusion of the testing from the pension specialist team. We are expecting to receive the final IAS19 letter at the end of February 2024, and will be able to complete our audit procedures once this has been received.

We can confirm that there are no additional uncorrected misstatements to bring to the attention of the Committee as a result of completing the audit testing on the updated pension balances and disclosures and we have not identified any additional control findings since our ISA260 report was prepared in relation to the FY22 audit.

## Next Steps

On receipt of the IAS19 pension letter we will complete our audit procedures in order to conclude the audit and sign the audit opinion and issue the final Annual Auditor's Report.

# Purpose of our report and responsibility statement

## Our report is designed to help you meet your governance duties

### What we report

Our report is designed to help the Finance & Audit Committee and the Authority discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK) to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your narrative report.
- Our internal control observations.
- Other insights we have identified from our audit.

### What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Authority.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

### The scope of our work

Our observations are developed in the context of our audit of the financial statements. We described the scope of our work in our audit plan and again in this report.

This report has been prepared for the Finance & Audit Committee and Authority, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

We welcome the opportunity to discuss our report with you and receive your feedback.

**Michelle Hopton**

for and on behalf of Deloitte LLP

Bristol

21 February 2024



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