



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 24/07

MEETING	Finance & Audit Committee
DATE OF MEETING	7 March 2024
SUBJECT OF THE REPORT	External Audit update report 2022-23
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For review and to note
EXECUTIVE SUMMARY	<p>These reports provide Members with an update on progress with the external audit of the Dorset &amp; Wiltshire Fire and Rescue Authority financial statements for 2022-23. Appendix A details the auditors findings in relation to their work they have carried out in providing their Value for Money opinion.</p> <p>There is also an update on progress with concluding the final audit work on 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
ENVIRONMENTAL 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 &amp; Audit Committee, 26 July 2023</p> <p>23/36 External Audit - verbal update, Finance &amp; Audit</p>

	Committee, 13 September 2023 23/48 External Audit report (ISA260) 2022-23, Finance & Audit Committee, 6 December 2023
APPENDIX	Appendix A - External Audit Update Report Appendix B – Auditor’s Annual Report 2022-23
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