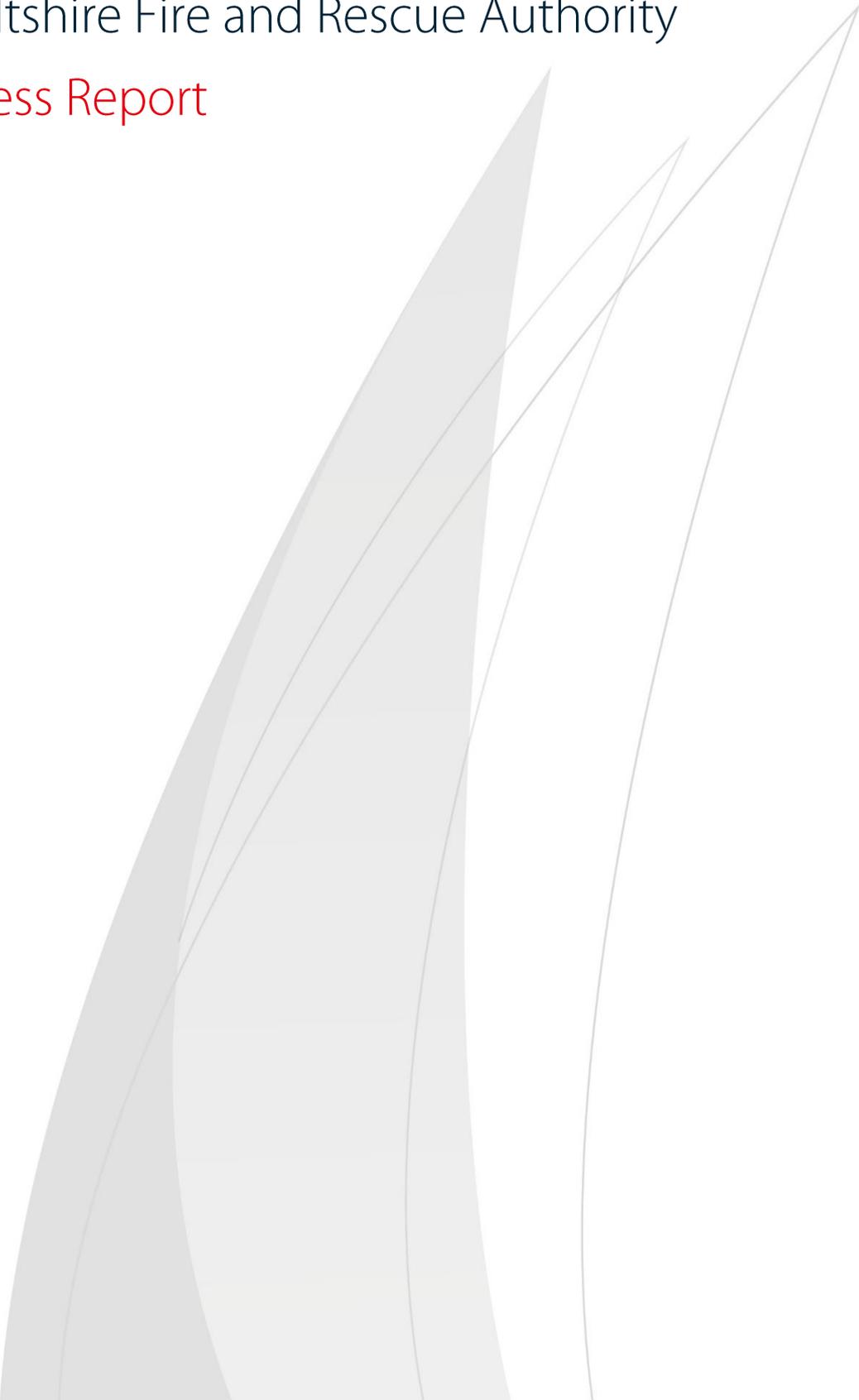


Dorset & Wiltshire Fire and Rescue Authority
Audit Progress Report
July 2024



1. Update on work:

a. Carried out since issuing our Audit Plan

- We have carried out some interim audit work, including system walkthroughs and selecting transactional samples to be reviewed during audit fieldwork.
- Value for Money- we have carried out some initial work assessing the arrangements in place at the Authority following completion of the self-assessment by Management. We will continue this work alongside our audit fieldwork in August.
- ISA 240 letters have been issued to Management and the Chair of the Finance and Audit Committee (on behalf of Those Charged with Governance) to help us gain an understanding an understanding of the control environment, risk of fraud and how compliance with laws and regulations is maintained.
- Based on work completed to date we have not made any adjustments to the key audit risks identified and communicated to your through our Audit Plan.

b. Planned for coming weeks

- Following sign-off of the 2021/22 and 2022/23 accounts we will arrange to carry out a file review of the Deloitte audit file for the 2022/23 financial year.
- We will begin audit fieldwork in early August per the plan set out overleaf.
- Wiltshire Pension Fund did not publish their accounts by the statutory deadline. We seek assurance from the auditors of the Pension Fund (Grant Thornton) to support our work on the Pension Fund balances and disclosures within the Fire and Rescue Authority accounts. We will therefore keep in contact with Grant Thornton to identify any delays in obtaining these assurances on a timely basis.

2. Audit Timetable

Date	Requirement
February-March 2024	Planning procedures undertaken.
August 2024	Review of predecessor auditor file.
w/c 12 August 2024	Audit fieldwork to be undertaken, completing work on significant risk areas and other material balances.
11 September 2024	Audit progress update to Finance and Audit Committee
TBC	Audit completion meeting with year-end draft Audit Completion Report



ICAEW
CHARTERED
ACCOUNTANTS



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