



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 24/26

MEETING	Finance & Audit Committee
DATE OF MEETING	24 July 2024
SUBJECT OF THE REPORT	External Audit Progress Report 2023-24
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review, note and approve
EXECUTIVE SUMMARY	This report provides Members with an update on the progress of the 2023-24 external audit work. Bishop Fleming are our external auditors, appointed by Public Sector Audit Appointments Ltd (PSAA), and are mandated through statute to complete an audit of the Authority.
RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
ENVIRONMENTAL 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: <ol style="list-style-type: none"> <li>1) review and note the work completed to date by Bishop Fleming</li> <li>2) approve the request for delegated authority to be granted to the Head of Financial Services in consultation with the Chair of Finance and Audit Committee to approve the Statement of</li> </ol>

	Accounts to ensure regulatory deadlines are adhered to, if required.
BACKGROUND PAPERS	24/06 External Audit Plan 2023-24, Finance & Audit Committee, 7 March 2024
APPENDIX	Appendix A – Bishop Fleming Audit Progress Report
REPORT ORIGINATOR AND CONTACT	Name: Ryan Maslen, Head of Financial Services and Treasurer Email: ryan.maslen@dwfire.org.uk Tel no: 07500 669442

## **1 Introduction and progress to date**

- 1.1 In October 2022 Bishop Fleming were appointed as the Authority's External Auditors for a five year period commencing from 2023-24. The appointment process was completed by Public Sector Audit Appointments (PSAA), the national audit appointment scheme body.
- 1.2 In March 2024 Bishop Fleming presented their external audit plan for 2023/24 to the Finance & Audit Committee. This detailed general audit information including materiality levels and risk assessment, the audit team, timetable, audit fees and ethical issues.
- 1.3 Appendix A provides an update from Bishop Fleming on the planning and interim audit work completed to date and the planned audit fieldwork for August and September 2024.

## **2 Next steps**

- 2.1 The external audit plan presented by Bishop Fleming details the requirement for the Statement of Accounts to be fully audited and approved prior to 30 September 2024. This deadline is reflective of the requirements of the Accounts and Audit Regulations 2015.
- 2.2 Due to the well documented national audit issues that have been experienced across the public sector in recent years, the Department for Levelling Up, Housing and Communities (DLUHC) consulted in February 2024 on setting a 'Backstop' date of 30 September 2024 for the publication of audited accounts for all financial years prior to 2023-24 and the extension of deadlines for the period 2023/24 to 2027/28. In respect of 2023-24, the proposed revised deadline would be 31 May 2025.
- 2.3 DLUHC's consultation ran until 7 March 2024. The outcome has not yet been announced, most likely delayed by the General Election. From a regulatory perspective, the deadline for the publication of audited accounts for 2023-24 therefore currently remains as 30 September 2024.
- 2.4 The next Finance & Audit Committee meeting is scheduled for 11 September 2024. This would mean that the audit process would need to be completed by the end of August to meet the required paper publication deadlines, which does not meet Bishop Flemings planned timescales. It is therefore requested that delegated authority is given to the Head of Financial Services in consultation with the Chair of the Finance and Audit Committee to approve the Authority's audited Statement of Accounts if the regulatory deadline has not been amended by DLUHC and Bishop Fleming have completed their external audit review work in the required timescale.

- 2.5 If this approach was taken, the Audit Completion Report and audited Statement of Accounts would be presented at the next Finance & Audit Committee meeting for full scrutiny by Members.
- 2.6 The request for delegated authority is purely to ensure that regulatory deadlines are adhered to. It is widely expected that the consultation outcome will result in the extension of the deadlines, due to the continued backlog experienced by some public sector bodies particularly linked to pension valuation work.
- 2.7 Bishop Fleming remain in regular dialogue with the auditors of Wiltshire County Council about their work to audit Wiltshire Pension Fund. It is possible that Bishop Fleming will have to delay the finalisation of their work on our accounts until the audit of Wiltshire Pension Fund is complete.