

3 September 2024

Finance and Audit Committee
Dorset and Wiltshire Fire and Rescue Authority
5 Rivers Leisure Centre
Hulse Road
Salisbury
SP1 3NR

Dear Finance and Audit Committee,

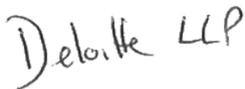
Statutory audit of the financial statements of Dorset and Wiltshire Fire and Rescue Authority for the year ended 30 March 2022

At the Finance and Audit Committee meeting on 26 July 2023, we presented our report on the 2021/22 audit and discussed with you the findings from our audit and your responses. International Standards on Auditing (UK) require us to communicate in writing to those charged with governance the significant findings from our audit. Since the meeting held on 26 July 2023, we have concluded the Value for Money audit and noted that the Authority has sufficient arrangements for securing economy, efficiency and effectiveness in its use of resources and we have not identified a significant weakness for the financial year 2021/22. In addition, we have concluded the pension testing that was noted as outstanding in that report with no issues noted.

Our report sets out those audit matters of governance interest which came to our attention during the audit. We have no further matters to raise at this date. Our audit was not designed to identify all matters that may be relevant to the board and this report is not necessarily a comprehensive statement of all deficiencies which may exist in internal control or of all improvements which may be made.

This letter has been prepared for the Finance and Audit Committee, 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 letter has not been prepared, and is not intended, for any other purpose. It should not be made available to any other parties without our prior written consent.

Yours faithfully



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