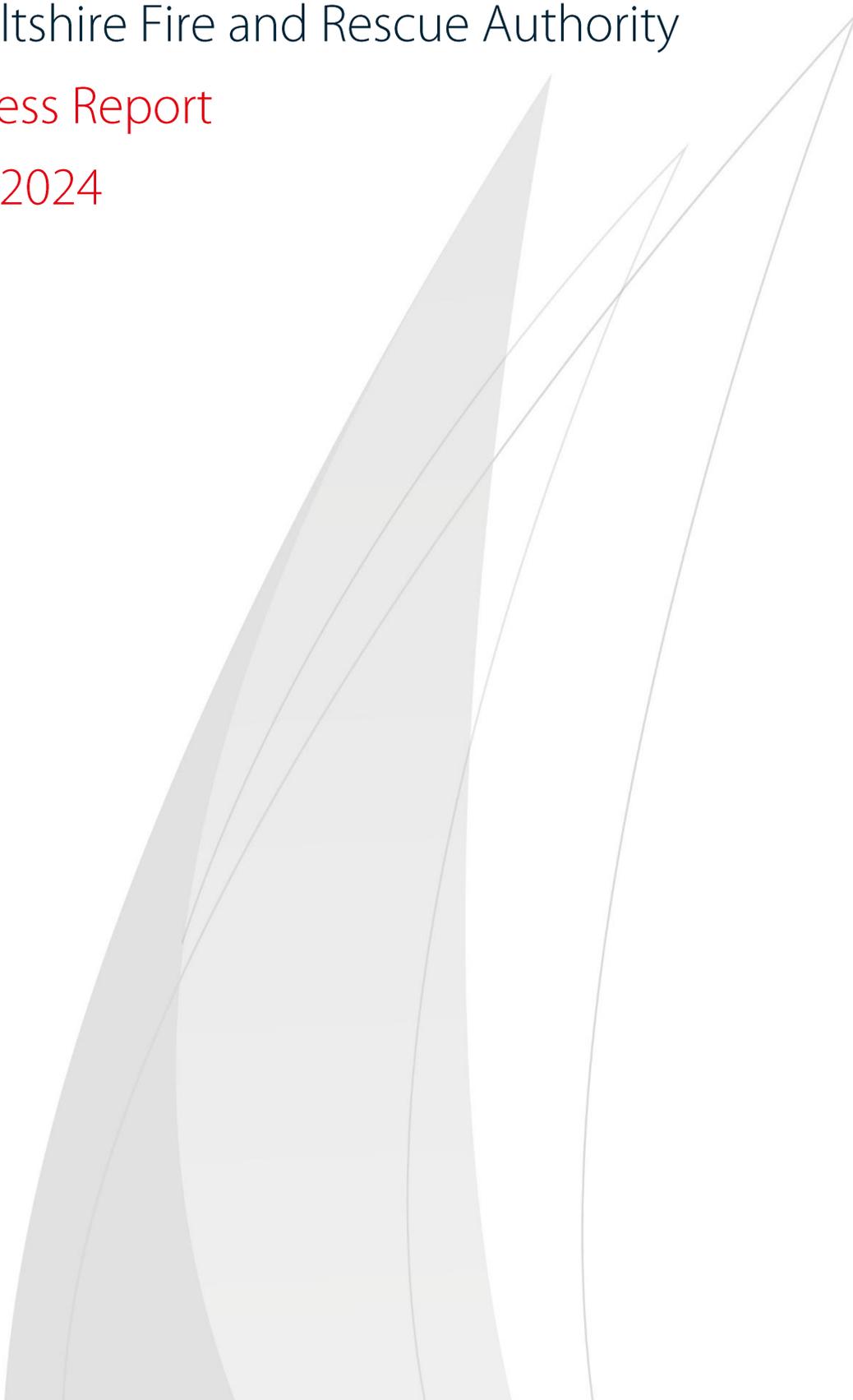


Dorset & Wiltshire Fire and Rescue Authority
Audit Progress Report
September 2024



Audit Progress Update

Audit Fieldwork

- Commenced audit fieldwork on 12 August 2024.
- At time of drafting this report we have made substantial progress on the high-risk audit areas, namely Property and Pension Fund valuations.
- We have made significant progress across other areas of the audit, carrying out substantive testing on samples of income, expenditure, creditors and debtors as well as other account balances, transactions and disclosures.
- All queries and requests for information have been answered promptly and the finance team have been responsive and helpful during the audit window which has made for an efficient and effective audit.
- At time of drafting this report we have no significant control weaknesses or audit issues to bring to your attention. As we continue with and conclude our audit work, we will discuss any issues arising with management and report our findings at the next Finance & Audit Committee.

Actions over coming months

- On conclusion and sign-off of the 2022/23 accounts we will carry out a review of the Deloitte audit file. Alongside this we will revisit our consideration of the opening balance position for the 2023/24 accounts and ensure the audit work we have carried out to date remains appropriate.
- We will await assurances from the auditors of the Wiltshire Pension Fund to support our audit work on the Local Government Pension Scheme balances and disclosures within the Fire and Rescue Authority accounts. On receipt of the response to our requests we will consider the information provided and carry out further work as necessary.
- Subject to completion of the above two points in sufficient time, we intend to bring our Auditors Annual Report and Audit Completion Report to the December Finance & Audit Committee.



ICAEW
CHARTERED
ACCOUNTANTS



© Bishop Fleming 2021. All rights reserved.

Bishop Fleming is a trading name of Bishop Fleming LLP, a limited liability partnership registered in England and Wales No. OC391282, and Bishop Fleming Bath Limited, a limited company registered in England and Wales No. 07869428. Registered offices: Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS. A list of members' names for the LLP is available at the above address.

bishopfleming.co.uk