



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/42

MEETING	Finance & Audit Committee
DATE OF MEETING	11 September 2024
SUBJECT OF THE REPORT	External Audit Progress Report 2023-24
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review and note
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: 1) review and note the work completed to date by Bishop Fleming
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, Deputy Assistant Chief Officer - Financial Services and Treasurer Email: ryan.maslen@dwfire.org.uk Tel no: 07500 669442
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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 a progress report from Bishop Fleming on the planning and interim audit work completed to date.

2 Next steps

- 2.1 The audit progress report from Bishop Fleming outlines the planned presentation of the Auditors Annual Report and Audit Completion Report to the December Finance and Audit Committee, subject to the sign-off of the 2022-23 accounts and assurances from the auditors of Wiltshire Pension Fund.
- 2.2 On 30 July 2024 the Ministry of Housing, Communities and Local Government (MHCLG) provided Parliament with an update on plans to tackle the local audit backlog, including revised backstop dates. Subject to parliamentary approval, the backstop date for the completion of the 2023-24 audit is 28 February 2025. The Authority expects to be able to meet this date based on current knowledge.
- 2.3 The MHCLG update provided clarity on planned deadlines for future financial years that the Authority will be subject to. The backstop dates for each financial year are planned to become gradually earlier as the backlog of outstanding audit work is cleared, culminating in a date of 30 November 2027 for the financial year ending 2026-27. The end of November deadline remains for the 2027-28 financial year.
- 2.4 From an account's preparation perspective, the Authority will need to publish draft unaudited accounts for financial years 2024-25 to 2027-28 by 30 June in each respective year. The revised deadline, amended from 31 May, is to give more time to ensure the preparation of high-quality accounts.