



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/55

MEETING	Finance & Audit Committee
DATE OF MEETING	4 December 2024
SUBJECT OF THE REPORT	External Audit Progress Report 2022-23
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 2022-23 external audit work. Deloitte LLP are our external auditors for these financial years, 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	None for the purposes of this report
RECOMMENDATIONS	Members are asked to review and note the 2022-23 audit conclusion
BACKGROUND PAPERS	23/22 External Audit Plan 2022-23, Finance & Audit Committee, 26 July 2023 23/48 External Audit report (ISA260) 2022-23, Finance & Audit Committee, 6 December 2023 24/07 External Audit update report 2022-23, Finance & Audit Committee, 7 March 2024
APPENDIX	Appendix A – Deloitte audit opinion 2022-23

	Appendix B – Deloitte letter 2022-23
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1 Introduction

- 1.1 Regular updates have been given to Finance & Audit Committee about the ongoing work being completed on the Statements of Accounts for 2022-23 by our external auditors, Deloitte LLP.
- 1.2 In the last update provided to this Committee in September 2024, Deloitte LLP outlined that the required assurance from the external auditors of Wiltshire Pension Fund was expected by the end of September 2024. This would enable the audit process to be completed in October 2024, which would ensure that the statutory backstop date set by Government of 13 December 2024 would be met.

2 Latest position

- 2.1 On 8 October 2024 Deloitte LLP advised that the required level of assurance from the auditor of Wiltshire Pension Fund would not be provided to enable Deloitte LLP to issue an unqualified opinion for the 2022-23 accounts prior to the backstop date. The audit of the pension fund accounts for the period would not be completed in the required timescale and therefore the pension fund auditors would not be able to respond to Deloitte LLP's IAS19 letter requesting assurance on several areas.

3 Statement of Accounts 2022-23

- 3.1 Deloitte LLP presented their report on the 2022-23 accounts to this Committee on 6 December 2023. All outstanding items were subsequently concluded and resolved except for the pension fund balance testing. A qualified opinion with a limited scope due to a lack of assurances on the pension fund balances will now be issued.
- 3.2 Deloitte LLP have provided two supporting documents outlining the position and supporting explanation. Appendix A is a report to this Committee detailing the opinion and associated factors. The report provides assurance that the financial statements give a true and fair view of the Authority's affairs and have been prepared in accordance with the relevant guidance and legislation.
- 3.3 Appendix B is a letter to this Committee providing further confirmation of the position and the pension fund assurances that have not been gained. It also outlines the outcome of the finalisation of the audit testing process, control findings and final audit fees that are proposed.
- 3.4 This concludes the audit process for 2022-23. Notification of this will be published on the Authority website.