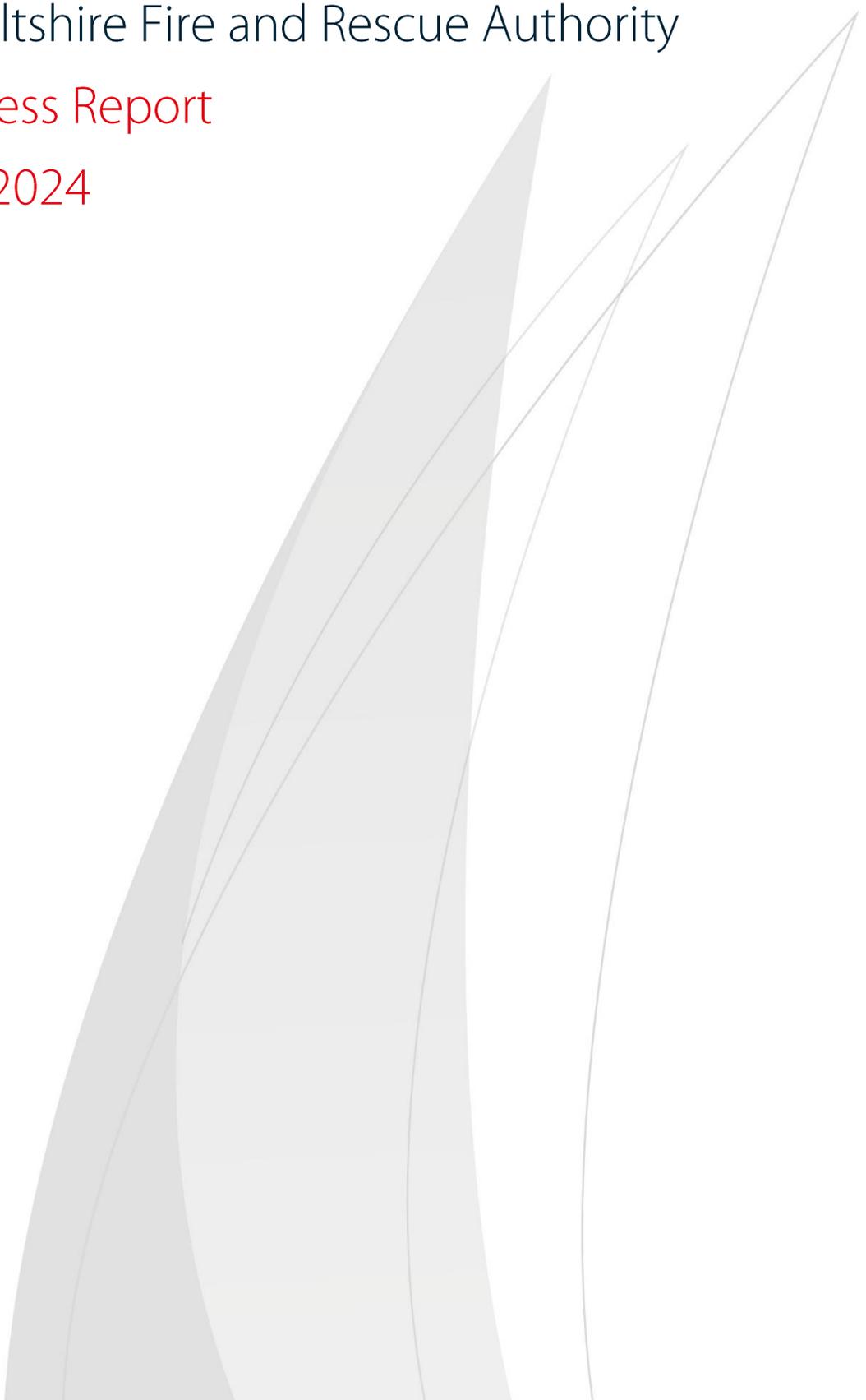


Dorset & Wiltshire Fire and Rescue Authority  
Audit Progress Report  
December 2024



## **Audit Progress Update**

### **Audit Fieldwork**

- Good progress has been made on our audit fieldwork. Work on all areas of the accounts has been started and much of the audit work is substantially complete with no significant issues arising to date.
- Our work on the Authority's value for money arrangements has also been carried out.
- We have not identified any additional risks from the work completed.
- The above noted work is subject to manager and partner review which will take place over coming weeks as final areas are rounded off.
- Engagement from the finance team has been excellent and the audit fieldwork has progressed very smoothly with prompt responses to requests and queries.

### **Next steps**

- The delays to the completion of the 2022/23 accounts has restricted us from concluding and reporting on the 2023/24 accounts to this committee.
- Once the 2022/23 accounts are signed, we will consider the impact of the modified opinion and hope to conclude our audit work.
- We have made arrangements to carry out a review of the 2022/23 audit file.
- As reported to the committee previously, we will require assurances from the auditor of the LGPS Pension Fund in the same way as your previous auditor did. We have engaged with the Pension Fund auditor (Grant Thornton) and they hope to be able to issue us with a full response to our request for assurance in a timely manner.
- We intend to report to the Committee with our Audit Completion Report and Auditor's Annual Report in February, with a view to achieving sign-off of the accounts before the statutory backstop date.



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