



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/56

MEETING	Finance & Audit Committee
DATE OF MEETING	4 December 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 work completed to date.

2 Next steps

- 2.1 The Government tabled legislation in parliament on 9 September 2024 to address the significant delays in local authority audits. This followed the Written Ministerial Statement that was issued on 30 July 2024, which outlined several measures including statutory backstop dates by which audit processes need to be completed for each respective year. The backstop date for the completion of the 2023-24 audit is 28 February 2025.
- 2.2 The audit progress report from Bishop Fleming outlines the latest position. The delays to the completion of the 2022-23 audit process and gaining the required assurances from the auditors of Wiltshire Pension Fund for the 2023-24 accounts content has prevented the planned completion of the 2023-24 audit process at this meeting.
- 2.3 The date of the next Finance and Audit Committee meeting has been amended to 24 February 2025 to ensure it is before the backstop date, and a further update will be provided at this point.