



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 26/20

MEETING	Finance & Audit Committee
DATE OF MEETING	22 July 2026
SUBJECT OF THE REPORT	External Audit Plan 2025-26
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	Receive and comment
EXECUTIVE SUMMARY	Bishop Fleming are our external auditors, appointed by Public Sector Audit Appointments Ltd (PSAA), and mandated through statute to complete an audit of the Authority. Bishop Fleming have submitted their External Audit Plan for 2025-26 and this is attached at Appendix A. The plan sets out the responsibilities of the external audit for the financial statements audit and the planned scope and timing of the audit including any limitations, specifically linked to significant risks. The Plan assumes that the audit will be concluded in December 2026.
RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	The agreed base audit fee for 2025-26 is £113,011, as set by PSAA under a defined schedule of fees and charges. Additional fee variations are likely to be requested as the audit progresses, aligned to increased areas of focus and new requirements.
RECOMMENDATIONS	Members are asked to: 1. Receive and comment on the External Audit Plan for 2025-26, in particular the significant audit risks highlighted on page 6.

BACKGROUND PAPERS	None
APPENDICES	Appendix A - External Audit Plan 2025-26
REPORT ORIGINATOR AND CONTACT	Name: Ryan Maslen, Director of Financial Services and Treasurer to the Fire and Rescue Authority Email: ryan.maslen@dwfire.org.uk Tel no: 07500 669442