

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DORSET AND WILTSHIRE FIRE AND RESCUE AUTHORITY

In our auditor's report issued on 5 February 2026, we explained that we could not formally conclude the audit and issue an audit certificate for the Authority for the year ended 31 March 2025, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had:

- confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) would be required in respect of the Whole of Government Accounts exercise. We have now had this confirmation.

Opinion on the financial statements

In our auditor's report for the year ended 31 March 2025 issued on 5 February 2026 we reported that, in our opinion, except for the effects of the matter described in the "Basis for qualified opinion" section of our report, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of the Authority's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for qualified opinion

The auditors provided a qualified audit opinion over the Statement of Accounts for the year ended 31 March 2023. They reported that they could not complete their audit procedures over the Authority's share of the Wiltshire County Council Pension Scheme ('LGPS') liability of £8.2 million that was included in the Balance Sheet within the pensions liability.

As a result of the above, we have been unable to satisfy ourselves by alternative means concerning the below areas that are impacted by the valuation of the local government pension scheme pension liability at a previous year end of 31 March 2023:

- LGPS liability at 31 March 2023 of £8.2 million, which forms the opening balance for the 2023/24 reconciliation of the present value of LGPS scheme assets and liabilities as set out in Note 24c;
- The LGPS related movements in the Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement for 2023/24 as set out in Note 24b; and
- The related impact on the (increase)/decrease in pension liability in the Cash Flow Statement for the 2023/24 comparatives.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2024) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave this opinion.

Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of Dorset and Wiltshire Fire and Rescue Authority for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, consisting of a large capital 'C' followed by the word 'Martin.' in a cursive script.

Charles Martin, Key Audit Partner
for and on behalf of Bishop Fleming Audit Limited
Chartered Accountants and Statutory Auditors
Plymouth

Date: 21 July 2026