



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 26/33

MEETING	Finance & Audit Committee
DATE OF MEETING	9 September 2026
SUBJECT OF THE REPORT	External Audit Progress Report 2025-26
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To note
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. This verbal update provides Members with an update on the progress of the 2025-26 external audit work. The audit fieldwork commenced in the first week of August 2026.
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 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. Note the verbal update provided by Bishop Fleming
BACKGROUND PAPERS	26/20 External Audit Plan 2025-26, Finance and Audit Committee, 22 July 2026

APPENDICES	None
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