Bishop Fleming
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Audit Completion Report

Dorset and Wiltshire Fire and Rescue Authority

For the year ended 31 March 2026



Ref: 125956/CM
Date: 24 November 2026

PRIVATE & CONFIDENTIAL
Members of the Finance & Audit Committee
Dorset & Wiltshire Fire and Rescue Authority
Five Rivers Health & Wellbeing Centre
Hulse Road
Salisbury
SP1 3NR

Dear Members

Dorset & Wiltshire Fire and Rescue Authority (the Authority)– Audit Completion Report

We are pleased to attach our Audit Completion Report. This report summarises our audit conclusions, highlights the key findings arising from our work and details a number of points that we would like to discuss further with you.

We have initially discussed the contents of our report with management, and we incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority. It should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the finance team for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

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1. Executive summary

Status of audit

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is largely complete. However, it is subject to the resolution of certain outstanding queries outlined in Section 2. Subject to the satisfactory finalisation of these points, we anticipate issuing an unmodified audit report.

Key audit issues

Within our Audit Plan, which was presented to the Finance & Audit Committee in July 2026, we outlined a number of risks that we considered to be of particular significance to the audit. Our plan also detailed our planned approach for addressing each of these risks.

The specific significant risks highlighted were as follows:

- Management override of controls;
- Valuation of land and buildings; and
- Valuation of the pension fund net liability (for both the Local Government Pension Scheme and the Fire Pension Scheme).

Our audit work has been satisfactorily completed on each of the above areas and is further detailed in Section 4 of this report.

Audit adjustments

During the course of our work, adjustments were identified and, on agreement of management, were adjusted in the financial statements.

There are no adjustments proposed but not made.

Full details of the adjustments identified are included in Section 5 to this report.

Management letter points and Internal control matters

A number of control points were identified during the course of our work and these are further detailed in Section 7 to this report. Of the matters noted, none are considered to have an important effect on your system of internal control.

Value for Money

We are also required to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2026. The Code requires us to report on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency, and effectiveness – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Our work has identified one significant weakness; see Section 8 for more details. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Independence

The FRC Ethical Standard and ISA 260 require us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity. The aim of these communications is to ensure full and fair disclosure by us to those charged with governance on matters in which you have an interest.

We are not aware of any relationships that, in our professional judgment, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that in our professional judgment, Bishop Fleming is independent within the meaning of regulatory and professional requirements, and the objectivity of the audit engagement partner and audit staff has not been compromised.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view. Should you have any specific matters that you wish to discuss, please contact us.

2. Introduction

Responsibilities of the audited body

The audited body is responsible for the preparation of the financial statements and for making available to us all the information and explanations we consider necessary. Therefore, it is essential that it confirms that our understanding of all matters referred to in this report are appropriate, having regard to its knowledge of the particular circumstances.

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of the Authority.

In consequence, our work did not encompass a detailed review of all aspects of the system and controls and cannot be relied upon necessarily to disclose possible frauds or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might reveal.

Materiality

In carrying out our audit work we have considered whether the financial statements are free from 'material misstatement'. Materiality is an expression of the relative significance of a particular matter in context of the financial statements as a whole.

In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements.

	Basis of materiality	Amount
Dorset and Wiltshire Fire and Rescue Authority	2% of gross expenditure	£1,575,000

The materiality as reported in the Audit Plan has increased following receipt of the 2025/26 unaudited accounts.

Anticipated audit report

Subject to the satisfactory resolution of the outstanding items, and to receiving all outstanding information set out below, we anticipate issuing an unmodified audit report on the financial statements of the Authority for the year ended 31 March 2026.

Letter of representation

The draft letter of representation is attached at Appendix 1.

Update on our planned approach

Our audit work was carried out in accordance with our Audit Plan in response to the perceived audit risks. No matters were identified which required us to change our approach and no additional risks were identified.

Our audit is substantially complete although we are finalising our procedures in the following areas:

- Final senior review of workings papers and the financial statements

We will also need to complete the following tasks as part of our usual completion procedures:

- Consideration of any post balance sheet events prior to opinion being issued
- Final review of the financial statements
- Confirmation of the approval of the financial statements by the Authority
- Receipt of the signed management representation letter

Confidentiality

This document is strictly confidential and although it has been made available to those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Authority arising under the Local Audit and Accountability Act 2014 (the Act) and from the Code. The contents of this report should not be disclosed to third parties without our prior written consent.

3. Accounts and audit process

The preparation of the financial statements is a vital process for the management of the Authority and one which should be performed on a timely basis. We met with senior officers as part of our planning work to discuss how we would work together to make the audit process effective.

We discussed key accounting issues early, such as the introduction of indexation for property, plant and equipment assets, so they could be considered before the audit commenced.

	2026	2025
Readiness for audit	 *(Green)*	 *(Green)*
Quality of financial statements	 *(Green)*	 *(Green)*
Accuracy of financial records	 *(Green/Amber)*	 *(Green)*
Quality of working papers	 *(Green)*	 *(Green)*
Availability of staff	 *(Green)*	 *(Green)*

Key (Impact on audit approach)

None or limited impact (Green) 

Some impact (Amber) 

Significant impact (Red) 

We invested significant time into the audit running as smoothly as possible. At the start of our engagement with the Authority, we held planning meetings. In-year, we engaged with the team prior to the publication of draft accounts to discuss the key judgments included in the accounts ahead of time to avoid later amendment.

As a result of the investment made by both parties, the audit has generally proceeded very smoothly. We are keen to continually improve our service and the effectiveness of the process and, therefore, will hold a debrief discussion with management to identify areas where this might be possible.

Readiness for audit

We were provided with a copy of the draft financial statements in line with the timetable agreed before the start of the audit and as outlined in our Audit Plan.

Information requested during the fieldwork was generally provided promptly to our staff with minimal delays. This made the core audit work progress relatively smoothly.

Quality of financial statements

We have not identified any significant omissions from the draft financial statements, with only minor amendments needing to be made.

Accuracy of financial records

The majority of the underlying financial records were accurate, agreed to the information provided in the audit file and were easy to understand. However, we identified that the General Ledger submitted to us did not include nominal codes in the 9XXX series, which represent the balance sheet accounts. We have reflected this in our scoring above and raised a recommendation in Section 7.

Quality of working papers

The quality of the working papers and supporting evidence provided was generally good with minimal exceptions.

Availability of staff

Key members of the finance team made themselves available to us throughout the audit where possible. We were kept informed of any instances when staff were not available.

4. Audit risks

Significant risks:

1. Management override of controls	
Significant Risk	**Work done and conclusion**
We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed.	To address this risk, we have: • reviewed the reasonableness of accounting estimates and critical judgements made by management; • tested journals with a material impact on the results for the year; and • considered a sample of other journals with key risk attributes. In testing journals, we used data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors. We have not identified any material errors from our work carried out.

2. Valuation of land and buildings

Significant Risk

There is a risk over the valuation of land and buildings due to the high degree of estimation uncertainty, and judgements involved in build valuations.

Work done and conclusion

To address this risk, we have:

- held early discussions with key officers to ascertain how the Code changes required are being implemented and whether proposed actions are in line with the guidance;
- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;
- written to the valuer to confirm the basis on which the valuation was carried out;
- confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;
- reviewed the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we assessed the indices used to value these up the year-end date;
- reviewed accuracy and completeness of information provided to the valuer, such as floor areas;
- tested a sample of revaluations made during the year to ensure that they have been input correctly into the asset register; and
- formed our own expectations regarding the movement in property values and comparing this to the valuations reflected in the financial statements, following up valuation movements that appear unusual.
- for assets not formally revalued in the year, reviewed the indices selected by management to ensure they are:
  - verifiable;
  - relevant to the asset type and the location of the asset;
  - appropriate for 31 March; and,
- considered whether Indices have been applied to carrying amounts in accordance with the requirements of the Code, that the selection of accounting policies is reasonable and appropriate to the Authority's circumstances and that accounting treatments have been applied consistently across asset types.

The total net book value of land and building assets (including right of use assets) at 31 March 2026 is £47.6m, an increase of £7.1m from the prior year (£40.5m at 31 March 2025). The main drivers of the increase were £1.1m of additions, with the rest of the movement consisting of the revaluation movement at the year-end, an overall increase of £6.2m.

We did not identify any issues with indices selected for those assets not formally revalued in year.

We have not identified any material errors from our work carried out.

3. Valuation of the pension fund net liability (LGPS)

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and
- obtained assurances from the auditor of Wiltshire Pension Fund in respect of the controls around the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements, including specific assurances over the triennial valuation.

Our findings showed the assumptions used are consistent with our expectations and those used by other actuaries at 31 March 2026. Before consideration of the impact of an asset ceiling, the pension valuation on the LGPS has moved from a net surplus position of £7.6m to a net surplus position of £12.6m.

The key driver of that change was the increase in the discount rate used by the actuaries in the LGPS, which results in a decrease in the net present value of your share of the scheme liabilities. The discount rate increased from 5.80% to 6.15%.

Key assumptions	2024/25	2025/26
Discount rate	5.80%	6.15%
CPI / pension increase assumption	2.90%	2.85%
Salary increases	3.40%	3.85%

Under IFRS, additional guidance is provided in IFRIC 14 on the extent to which a defined benefit pension asset should be recognised. The actuary has produced an asset ceiling report that demonstrates that by following the guidance in IFRIC 14 none of this asset should be recognised. Based on our work regarding IFRIC 14, the asset ceiling has been correctly recognised.

We have received the pension assurances from the auditor of Wiltshire Pension Fund (Grant Thornton). There are no new issues arising as a result of this.

We have not identified any material errors from our work carried out.

4. Valuation of the pension fund net liability (FPS)

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and

Our findings showed the assumptions used are consistent with our expectations and those used by other actuaries at 31 March 2026. The pension deficit on the FPS has moved from a £406.4m liability at 31 March 2025 to a £404.3m liability at 31 March 2026, an overall gain of £2.1m.

The key driver of that change was the increase in the discount rate used by the actuaries in the FPS, which results in a decrease in the net present value of your share of the scheme liabilities. The discount rate increased from 5.80% to 6.10%.

Key assumptions	2024/25	2025/26
Discount rate	5.80%	6.10%
CPI / pension increase assumption	2.90%	2.90%
Salary increases	3.90%	3.90%

We have not identified any material errors from our work carried out.

As part of our planning, we rebutted the risks of fraud in revenue recognition (required under the ISAs) and fraud in expenditure recognition (required under the Financial Reporting Council's Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom).

5. Other audit and financial reporting matters

1. Change in valuation approach

The CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom 2025/26*, which applies to financial years commencing on or after 1 April 2025, introduced a revised approach to the valuation of non-investment property, plant, and equipment.

The revisions were driven by recommendations raised by HM Treasury's Thematic Review of Non-investment Asset Valuation. The objective of the revisions was to reduce the cost, complexity and audit effort associated with annual revaluations based on feedback received from authorities and auditors.

Under the previous Code, assets measured at current value were required to be revalued where their carrying amount differed materially from current value at the reporting date. In practice, for many authorities this meant that all such assets were revalued every year.

The revised Code for 2025/26 requires relevant assets to be formally revalued either once every five years or through a five-year rolling programme, with annual indexation applied in the intervening years to keep their values materially up to date. Where a suitable index cannot be obtained without undue cost or effort, an authority is required to undertake a quinquennial revaluation supplemented by a desktop revaluation in year three. There is no longer a requirement to undertake "out of cycle" valuations.

The Authority has opted to value a portion of assets each year (approximately 20%), with indexation applied to the remaining 80%. In order to get the full benefit, the Authority could consider the phasing of future valuations, so that the intended efficiencies for the year end process can be achieved.

We have discussed this process with you, and the valuer, and understand the following indices have been used:

- Specialised assets – BCIS All-in TPI
- Offices and industrial – percentage movement from CoStar and MSCI regional data
- Land – percentage movement based on published reports from Knight Frank/Savills/Lambert Smith Hampton

From our work performed, we consider that the indices selected were appropriate and in line with general practice in the sector. We have undertaken further work on asset valuations for both those assets fully revalued in year and those uplifted by indexation.

6. Audit adjustments

In accordance with the requirements of International Standards on Auditing, we must communicate all adjusted and unadjusted items identified during our audit work, other than those which we believe to be clearly insignificant.

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

Misclassification / Disclosure change	Audit comment	Adjusted?
Note 6D did not include comparator figures.	Amended	✓
A number of other minor classification errors and typos were amended.	Amended	✓
Note 8 overstated the interest charge to the CIES by £229k. This was an error in the disclosure note only and did not reflect the actual charge included in the CIES.	Amended	✓

Adjusted items

All adjusted misstatements are set out in detail below along with the impact on the key statements for the year ended 31 March 2026:

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
1) Due to an error in posting depreciation, vehicle assets were understated by £2.6m and the corresponding depreciation charge was overstated by £2.6m.		(2,627)	2,627	
Total	**-**	**(2,856)**	**2,856**	**-**

Unadjusted items

The table below provides details of adjustments identified during the 2025/26 audit which have not been made within the final set of financial statements. The Finance & Audit Committee is required to approve management's proposed treatment of all items recorded within the table below. (These are also set out in the Letter of Representation.)

Factual (F), judgemental (J), projected (P)	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
There are no unadjusted items above our audit triviality.				
Total	-	-	-	-

Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year which had not been made within the final set of 2024/25 financial statements. We do not consider these to impact on the 2025/26 audit.

Detail	Comprehensive Income and Expenditure Statement (£'000)	Balance sheet (£'000)	Reason for not adjusting
There were no unadjusted items to report in the prior year.			

7. Management letter points and internal control systems

The Authority's management is responsible for the identification, assessment, and monitoring of risk, for developing, operating, and monitoring the systems of internal control and for providing assurance to the Finance & Audit Committee as 'Those Charged with Governance' that it has done so.

In accordance with the terms of our engagement, we have not provided a comprehensive statement of all issues which may exist in the accounting and internal control systems or of all improvements which may be made, but outline below our observations arising from the audit; none of which are considered significant.

KEY:



Red – Observations refer to issues that are so fundamental to the system of internal control that management should address immediately to minimise the risk of a material misstatement within the financial statements.



Amber – Observations refer mainly to issues that have an important effect on the system of internal control and, if left uncorrected could potentially lead to a material misstatement within the financial statements.



Green – Observations refer to issues that would, if corrected, improve internal control in general and engender good practice, but is unlikely to have a material impact on the financial statements.

Current Year Issues

Depreciation	
 *Amber*	
Finding We identified during our testing of depreciation a material error relating to Vehicles. This is detailed in Section 6. Upon investigation, our discussions with management revealed that this was due to an error relating to an internal spreadsheet.	**Recommendation** We recommend a review of the movement in fixed assets is performed at the end of each year to identify any potential significant errors. **Management comment** The error made was due to human error, and the need to correct was immediately acknowledged and actioned once identified. The review process for the production of the 2026/27 Statement of Accounts will include the outcome of this recommendation.

General ledger	
 *Green*	
Finding The General Ledger submitted to us did not include nominal codes in the 9XXX series, which represent the balance sheet accounts. This did not reflect an underlying issue in the accounting system, which was complete, but did require the paper be re-submitted to us.	**Recommendation** We recommend that the general ledger submitted to us for the audit is reconciled to the TB before uploading to ensure that it is complete. **Management comment** The reconciliation of the general ledger to the TB was completed as requested and does reconcile. The working had to be re-submitted due to an upload error made when the information was originally provided.

Prior Year Issues – Resolved

Missing identification documents	
2024/25 FInding During our testing of employee existence, we found that out of 5 employees tested, there were 4 where it did not appear that valid identification documents had been provided. Instead, DBS checks were used to place reliance that the employees do exist and have right-to-work. However, DBS checks do not confirm right-to-work, so inappropriate individuals could be employed. **2024/25 Update** Our testing of employee existence identified one individual where a contract could not be found at all, and for five employees tested there was no valid identification held.	**2023/24 Recommendation** We recommend that appropriate identification documents are verified and recorded for all employees to evidence their right to work. **2023/24 Management comment** Provision of identification documents and right-to-work status is extremely important to the Service and supporting processes are in place. This forms part of 'Safer Recruitment' and is monitored closely to ensure there is appropriate documentation for all employees. **2024/25 Recommendation** Our original recommendation remains. **2024/25 Management comment** No additional comment to make. The Service remains committed to its internal policies and procedures and ensuring that all employees hold the correct documentation and contractual information. **2025/26 Update** All employees in our sample had contracts on file. In two instances for joiners in 2025, we noted that the contracts were not signed, but were accepted by email. We consider that this is sufficient to prove acceptance. As in prior years, we were unable to obtain evidence of identification checks from our sample for four employees. However, these individuals have been with the Authority for many years and were originally employed under different legislation when this would not have been required. We therefore do not consider this to be a control weakness and the recommendation can be resolved.

8. Other matters

Other information

We are required to give an opinion on whether the other information published with the audited financial statements (for example, the Narrative Statement and Annual Governance Statement) is materiality inconsistent with the financial statement or our knowledge as obtained during the audit.

We have nothing to report in this respect.

Reporting by exception

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26;
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report on these matters.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Going concern

Our work has not identified a material uncertainty related to going concern. We are satisfied that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Value for money arrangements

We are required to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2026. The Code requires us to report on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency, and effectiveness – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

We asked management to complete an evidenced self-assessment of the Authority's arrangements. We then reviewed the evidence provided and carried out follow-up work as appropriate to consider whether there are any significant weaknesses in the Authority's arrangements for securing economy, efficiency, and effectiveness in its use of resources.

We have identified one significant weakness under the governance criteria. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Whole of Government accounts work

Alongside our work on the financial statements, we also review and report to the National Audit Office on the Authority's Whole of Government Accounts (WGA) return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have not yet received the Group Audit Instructions in respect of the Authority's WGA submission.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We will be unable to issue our audit certificate alongside the auditor's opinion on the accounts as we have not yet received the Group Audit Instructions in respect of the Authority's WGA submission.

Audit fees

Our final fee for the 2025/26 audit is set out below:

	2024/25 fee (Updated) (£)	Fee proposed at planning stage (£)	Final fee (subject to approval by PSAA) (£)
PSAA scale fee	106,703	113,011	113,011
Fee variation 1 – Implementation of IFRS 16	4,982	-	-
Fee variation 2 – additional ongoing procedures in relation to the PFI arrangements	3,232	-	-
Fee variation 3 – additional procedures to agree modification of the audit report	1,500	-	-
Fee variation 4 – buildback project costs*	7,469	-	-
Fee variation 5 – additional procedures in respect of IFRIC 14	-	-	3,000
Total (excluding VAT)	**123,886**	**113,011**	**116,011**

**This fee variation was notified to us by PSAA following a consultation during 2026. It relates to the project costs incurred by audit firms in addressing the backlog of local audit arrangements and rebuilding assurance. It was not included in our Audit Completion Report for 2024/25 for this reason.*

We can confirm that we have not undertaken any non-audit work at the Authority during the year.

Appendices

Appendix 1 – Letter of representation

Bishop Fleming Audit Limited
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
Devon
PL4 0BN

Dear Auditors

Dorset and Wiltshire Fire and Rescue Authority

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Authority's financial statements for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. **General**

   We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

   All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

   All the accounting records have been made available to you for the purpose of your audit of the Authority. We have provided you with unrestricted access to all appropriate persons within the Authority, and with all other records and related information requested, including minutes of all Authority and Committee meetings.

   The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements.

2. **Internal control and fraud**

   We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

   We have disclosed to you all instances of known or suspected fraud affecting the Authority involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

   We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by current or former employees, analysts, regulators, or others.

3. **Assets and liabilities**

   The Authority has satisfactory title to all assets and there are no liens or encumbrances on the Authority's assets, except for those that are disclosed in the notes to the financial statements.

   Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE and pension liability valuations.

   All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. **Accounting estimates**

   The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. **Legal claims**

   We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. **Laws and regulations**

   We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

   We confirm that all correspondence with our Regulators has been made available to you. HMICFRS are currently undertaking a routine inspection, for which the formal outcome is not expected to be available until February 2027. To date they have not made us aware of any issues requiring disclosure to you.

7. **Related parties**

   Related party relationships and transactions comply with the Authority's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative, and accounting standards requirements.

8. **Subsequent events**

   All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. **Going concern**

   We believe that the Authority's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of Authority's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. **Annual Governance Statement**

    We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

11. **Narrative Report**

    The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the Authority's financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

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Signed on behalf of the Finance & Audit Committee of Dorset & Wiltshire Fire and Rescue Authority

Date:

Appendix 2 – Required communications with the Finance & Audit Committee

Under the auditing standards, there are certain communications that we must provide to the Finance & Audit Committee as those charged with governance. These include:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Plan
With respect to misstatements: • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant.	Audit Completion Report
With respect to fraud communications: • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected, or alleged fraud affecting the Authority; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud.	Audit Completion Report Discussions at Finance & Audit Committees
Significant matters arising during the audit in connection with the Authority's related parties.	Audit Completion Report
Significant findings from the audit including: • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates, and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the Committee when fulfilling their responsibilities.	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations	Audit Completion Report Discussions at Finance & Audit Committees
Significant matters in relation to going concern.	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the Authority.	Audit Completion Report
Confirmation of independence and objectivity of the firm and engagement team members.	Audit Plan Audit Completion Report

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