DORSET & WILTSHIRE FIRE AND RESCUE AUTHORITY

Item 26/47

MEETING	Finance & Audit Committee
DATE OF MEETING	2 December 2026
SUBJECT OF THE REPORT	External Audit Progress Report 2025-26
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review, note and approve
EXECUTIVE SUMMARY	This report provides Members with an update on the progress of the 2025-26 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 2025-26 is £113,011, as set by PSAA under a defined schedule of fees and charges. The Service has been notified of one proposed additional fee variation to date by Bishop Fleming relating to the 2025-26 audit. This is linked to the triennial pension valuation process and totals £3,000. The Service is yet to receive confirmation that this has been approved by PSAA. For comparison purposes, four separate fee variations totalling £17,247 were approved by the PSAA for the 2024-25 audit process. The latest of these was received in September 2026. The full fee for the audit

	of that financial year, including those fee variations, was £123,949.
RECOMMENDATIONS	Members are asked to review and note the 2025-26 audit reports and the conclusion of the process prior to the statutory backstop date of 31 January 2027.
BACKGROUND PAPERS	26/20 External Audit Plan 2025-26, Finance & Audit Committee, 22 July 2026
APPENDICES	Appendix A – Audit Completion Report ISA260 Appendix B – Auditor's Annual Report Appendix C – Statement of Accounts 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: 01722 691000

1 Introduction

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 July 2026 Bishop Fleming presented their external audit plan for 2025-26 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 The Government tabled legislation in Parliament in September 2024 to address the significant delays in local authority audits, resulting in a statutory backstop date for the completion of the 2025-26 audit of 31 January 2027.

2 Latest position

2.1 This Committee was updated on the progress of the audit at the last meeting in September 2026. Bishop Fleming commenced the audit process fieldwork in August 2026.

2.2 Bishop Fleming have been able to complete the required fieldwork by the backstop date. Appendix A is the audit completion report, which highlights key findings and points for discussion. Appendix B is the auditor's annual report, which summarises the audit conclusions and value-for-money findings. Appendix C is the final audited version of the Statement of Accounts for 2025-26.

2.3 The audit process for 2025-26 is now complete and notice of this will be published on the Authority's website. Appendix C is the final audited version of the Statement of Accounts for 2025-26.