



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/41

MEETING	Finance & Audit Committee
DATE OF MEETING	11 September 2024
SUBJECT OF THE REPORT	External Audit Progress Report 2021-22 & 2022-23
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To review, note and approve
EXECUTIVE SUMMARY	<p>This report provides Members with an update on the progress of the 2021-22 and 2022-23 external audit work. Deloitte LLP are our external auditors for these financial years, appointed by Public Sector Audit Appointments Ltd (PSAA), and are mandated through statute to complete an audit of the Authority.</p> <p>The audit process is now complete for 2021-22 and the 2022-23 process is expected to be completed in October 2024.</p>
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	None for the purposes of this report
RECOMMENDATIONS	<p>Members are asked to:</p> <ol style="list-style-type: none"> 1) review and note the 2021-22 audit conclusion 2) review and note the 2022-23 position and approve the request for delegated authority to be granted to the Deputy Assistant Chief Officer - Financial Services and Treasurer in consultation with the Chair of Finance and

	Audit Committee to approve the Statement of Accounts prior to the next meeting.
BACKGROUND PAPERS	<p>23/22 External Audit Plan 2022-23, Finance & Audit Committee, 26 July 2023</p> <p>23/48 External Audit report (ISA260) 2022-23, Finance & Audit Committee, 6 December 2023</p> <p>24/07 External Audit update report 2022-23, Finance & Audit Committee, 7 March 2024</p> <p>22/06 External Audit Plan 2021-22, Finance & Audit Committee, 9 March 2022</p> <p>22/33 External Audit report (ISA260) 2021-22, Finance & Audit Committee, 7 December 2022</p> <p>23/06 External Audit Annual Report 2021-22, Finance & Audit Committee, 8 March 2023</p>
APPENDIX	<p>Appendix A – Deloitte LLP Letter 2021-22</p> <p>Appendix B – Statement of Accounts 2021-22</p>
REPORT ORIGINATOR AND CONTACT	<p>Name: Ryan Maslen, Deputy Assistant Chief Officer - Financial Services and Treasurer</p> <p>Email: ryan.maslen@dwfire.org.uk</p> <p>Tel no: 07500 669442</p>

1 Introduction

- 1.1 Regular updates have been given to Finance and Audit Committee about the ongoing work being completed on the Statements of Accounts for 2021-22 and 2022-23 by our external auditors for these years, Deloitte LLP.
- 1.2 The final sign-off of the audited accounts has been subject to delay due to the need for Deloitte LLP to gain a sufficient level of assurance around the pension fund disclosures within our accounts. This is provided by the external auditors of Wiltshire Council who are responsible for the audit of Wiltshire Pension Fund.
- 1.3 Positive progress has been made over the summer period, and the latest position for each respective year is outlined below.

2 Statement of Accounts 2021-22

- 2.1 The external audit work on the 2021-22 accounts is complete. In Appendix A, Deloitte LLP provide confirmation of this and that there are no further disclosures required. The original ISA 260 report was presented to Finance and Audit Committee in December 2022 when the original audit work was finalised.
- 2.2 Appendix B provides the audited Statement of Accounts for 2021-22. These will now be published on the Authority website with a notice confirming the conclusion of the audit.

3 Statement of Accounts 2022-23

- 3.1 Deloitte LLP are still waiting for the assurance they require from the external auditors of Wiltshire Pension Fund to enable them to complete the audit of the accounts. This is expected to be provided by the end of September 2024.
- 3.2 Deloitte LLP remain in regular dialogue with the external audit provider to ensure the required level of assurance is provided as soon as possible. The Service has also contacted the Director of Finance and Procurement at Wiltshire Council to request an update on progress and anticipated timescales.
- 3.3 On 30 July 2024 the Ministry of Housing, Communities and Local Government (MHCLG) provided Parliament with an update on plans to tackle the local audit backlog, including revised backstop dates. Subject to parliamentary approval, the backstop date for the completion of the 2022-23 audit is 13 December 2024.
- 3.4 The ongoing delay in the completion of the 2022-23 audit has a direct impact on the completion of the 2023-24 audit, where the proposed backstop date is 28 February 2025.

- 3.5 To give the Authority the best possible chance of achieving the proposed backstop dates for both financial years it is requested that delegated authority is given to the Head of Financial Services in consultation with the Chair of the Finance and Audit Committee to approve the Authority's audited Statement of Accounts for 2022-23 prior to the next Finance and Audit Committee if this opportunity is available.
- 3.6 If this approach was taken, the audit completion letter and audited Statement of Accounts for 2022-23 would be presented at the December Finance & Audit Committee meeting.
- 3.7 As part of their work on the 2023-24, our new external auditors Bishop Fleming are required to carry out a review of the audit file for the previous financial year. The request for delegated authority will ensure that the audit process for 2022-23 is completed at the earliest available opportunity, which will maximise the time available to Bishop Fleming to complete their work on 2023-24 prior to 28 February 2025.