

# ROYAL BERKSHIRE FIRE AUTHORITY



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>17 SEPTEMBER 2019</b>
<b>SUBJECT</b>	<b>EXTERNAL AUDIT UPDATE</b>
<b>LEAD OFFICER</b>	<b>CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT</b>
<b>LEAD MEMBER</b>	<b>N/A</b>
<b>EXEMPT INFORMATION</b>	<b>N/A</b>
<b>ACTION</b>	<b>FOR NOTE</b>

## 1. **EXECUTIVE SUMMARY**

- 1.1 EY will provide a verbal update to the Committee in relation to their audit work on the 2018/19 Statement of Accounts and the delays in signing off the accounts.

## 2. **RECOMMENDATIONS**

**That the Committee:**

- 2.1 **NOTE the verbal update from the External Auditor**

## 3. **REPORT**

- 3.1 As advised to Members previously, EY have had resourcing issues which has impacted on their ability to deliver the audit of our accounts according to the timetable set out earlier in the year.
- 3.2 However, the latest impediment to signing off our financial statements relates to the audit by Deloitte of the Berkshire Pension Fund which is still ongoing. A share of the assets and liabilities of this fund appears on our balance sheet so EY are unable to sign off our accounts until Deloitte have concluded their audit.
- 3.3 Unfortunately, there are a couple of material issues in relation to the audit of the Berkshire Pension Fund that still need to be resolved. It is expected that a

resolution will be found over the next few weeks so that the Berkshire Pension Fund accounts can be signed off on 22 October 2019. Once this happens, EY will then be in a position to sign off our accounts.

- 3.4 EY will provide Members with any further developments at the Committee meeting.

#### **4. CONTRIBUTION TO STRATEGIC COMMITMENTS**

- 4.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

#### **5. FINANCIAL IMPLICATIONS**

- 5.1 The work of the external auditors assures Members that the Authority's finances are in good order.

#### **6. LEGAL IMPLICATIONS**

- 6.1 Complies with the Local Audit (Appointing Person) Regulations 2015.

#### **7. EQUALITY AND DIVERSITY IMPLICATIONS**

- 7.1 None.

#### **8. RISK IMPLICATIONS**

- 8.1 Financial risks are identified and mitigations and controls are tested by the external auditors.

#### **9. CONSISTENCY WITH DUTY TO COLLABORATE**

- 9.1 The Authority opted into the national procurement exercise run by PSAA to appoint its external auditors.

#### **10. PRINCIPAL CONSULTATION**

- 10.1 The Chief Fire Officer has noted the contents of the report.

#### **11. BACKGROUND PAPERS**

- 11.1 None.

**12. APPENDICES**

12.1 None.

**13. CONTACT DETAILS**

13.1 Conor Byrne - Head of Finance and Procurement  
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