

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	4 NOVEMBER 2019
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

- 1.1 EY will provide a verbal update to the Committee in relation to their audit work of the 2018/19 Statement of Accounts and the continuing 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 overriding 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, unresolved issues remain in relation to the audit of the Berkshire Pension Fund. The latest information from the Deputy Pension Fund Manager suggests that a resolution may be found by mid-November. Once

this happens, EY will then be in a position to sign off our accounts at the January meeting of the Audit & Governance Committee.

- 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
Email: byrnec@rbfrs.co.uk
Tel: 0118 938 4720