

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	28 JANUARY 2021
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 an update to the Committee in relation to progress on the audit of the 2019/20 Statement of Accounts.

2. **RECOMMENDATIONS**

- 2.1 The Committee is requested to **NOTE** the update from the External Auditor.

3. **REPORT**

- 3.1 EY will provide a verbal update regarding the ongoing delay in signing off the 2019/20 Statement of Accounts.
- 3.2 At the time of writing, the latest indications are that the Authority's statement of accounts is unlikely to be signed off before the middle of February.
- 3.3 The delay stems from the ongoing audit of the accounts of the Berkshire Pension Fund by Deloitte. As our accounts include a share of the assets and liabilities of the Berkshire Pension Fund, EY can only proceed to sign off our accounts once they have received confirmation of audited balances from Deloitte.

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 external audit of the accounts includes a value for money opinion which provides assurance that the Authority is providing an efficient and effective service to the public.

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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