

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	Audit & Governance Committee
DATE OF MEETING	19 July 2021
SUBJECT	External Audit Update
LEAD OFFICER	Conor Byrne
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 their audit work of the 2019/20 Statement of Accounts and the continuing delays in signing off the accounts.

2. RECOMMENDATIONS

That the Committee:

- 2.1 **NOTE the Audit Results Report in Appendix A;**

3. REPORT

- 3.1 As reported to Members in previous meetings, the impediment to signing off the Authority's financial statements relates to the separate audit by Deloitte of the Berkshire Pension Fund.
- 3.2 Our auditors are working through the remaining pension issues as flagged by Deloitte and currently expect to be able to sign off our financial statements with an unqualified opinion in the coming weeks.
- 3.3 Given that we will be publishing our unaudited Statement of Accounts for 2020/21, it is imperative that the 2019/20 Accounts are signed off as soon as possible.
- 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.
10.2 The Monitoring Officer has been consulted.

11. BACKGROUND PAPERS:

- 11.1 None

12. APPENDICES:

- 12.1 Appendix A – EY Audit Results report

13. CONTACT DETAILS:

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