

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 JANUARY 2022
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 present their Audit Planning Report in relation to the 2020/21 Statement of Accounts.

2. **RECOMMENDATION**

That the Committee:

- 2.1 **NOTE the contents of the Audit Planning Report in Appendix A**

3. **REPORT**

- 3.1 The 2019/20 Statement of Accounts were signed off at the last Committee meeting in October which meant that our auditors were able to turn their attention to planning for the audit of the 2020/21 Accounts.
- 3.2 EY's Audit Planning Report is attached as **Appendix A**. This sets out the audit strategy, highlighting potential audit risks and areas of focus. Audit risks vary from year to year based on both internal and external factors.
- 3.3 The audit timetable anticipates that the Statement of Accounts will be ready for sign off at the next Committee meeting in March.
- 3.4 The scale fee for the 2020/21 audit is set out on page 36 of the Audit Planning Report (page 82 in the agenda pack). Members should note that PSAA have still not made a decision in relation to EY's request to increase the scale fee.

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 Appendix A – EY Audit Planning Report

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement
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