

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	23 MARCH 2022
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 present their Draft Audit Results Report in relation to the 2020/21 Statement of Accounts.

2. RECOMMENDATIONS

That the Committee:

- 2.1 **NOTE** the contents of the Draft Audit Results Report in Appendix A.

3. REPORT

- 3.1 EY's Draft Audit Results Report is attached as **Appendix A**. This sets out the audit work undertaken to date.
- 3.2 Although it had been hoped to bring the audited accounts to this committee meeting for approval this has not been possible due to the ongoing delays in auditing the Berkshire Pension Fund accounts. It is anticipated that the Statement of Accounts will be ready for sign off at the next Committee meeting in July.
- 3.3 The scale fee for the 2020/21 audit is set out on page 36 of the Audit Planning Report. 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 Draft Audit Results Report

13. CONTACT DETAILS

- 13.1 Conor Byrne - Head of Finance and Procurement
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