

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	28 JULY 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 a verbal update in relation to the current status of the audit of the 2020/21 Statement of Accounts.

2. **RECOMMENDATIONS**

- 2.1 That the Committee **NOTE** the report.

3. **REPORT**

- 3.1 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 Deloitte's audit of 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 October.
- 3.2 A representative from EY will update Members on the current status of the audit.

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
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