

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	23 JANUARY 2023
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCURMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

- 1.1 EY will present a verbal update of audit activity in relation to both the 2020/21 and 2021/22 Statements of Accounts.

2. RECOMMENDATIONS

- 2.1 That the Committee **NOTE** the update from External auditors.

3. REPORT

- 3.1 Although it had been hoped to bring the audited 2020/21 Statement of 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 March 2023.
- 3.2 Representatives from EY will attend the meeting to update Members on the status of both audits.

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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