

ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	24 JULY 2023
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1. **EXECUTIVE SUMMARY**

- 1.1 EY will present a verbal update on the audit of the 2020/21 Statements of Accounts.

2. **RECOMMENDATION**

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

3. **REPORT**

- 3.1 Audit assurance regarding the Berkshire Pension Fund accounts has now been received from Deloitte.
- 3.2 EY is therefore in the process of finalising its audit of the Authority's 2020/21 Statement of Accounts which will be presented to the Committee meeting in October for approval.
- 3.3 A representative from EY will attend the meeting to provide more detail and answer any questions.

4. **CONTRIBUTION TO STRATEGIC COMMITMENTS**

- 4.1 Sustainability: We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

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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