

**ROYAL BERKSHIRE FIRE AUTHORITY**



<b>COMMITTEE</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>24 JANUARY 2024</b>
<b>SUBJECT</b>	<b>EXTERNAL AUDIT UPDATE</b>
<b>LEAD OFFICER</b>	<b>CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT</b>
<b>LEAD MEMBER</b>	n/a
<b>EXEMPT INFORMATION</b>	n/a
<b>ACTION</b>	<b>FOR NOTE</b>

**1. EXECUTIVE SUMMARY**

1.1 Members will receive a verbal update on progress in relation to the audits of the 2021/22 and 2022/23 Statements of Accounts.

**2. RECOMMENDATION**

The Committee is requested to:

2.1 **NOTE** the update.

**3. REPORT**

3.1 EY completed its audit of the Authority’s Statement of Accounts for the year ended 31 March 2021 which allowed the accounts to be approved at the last Committee meeting.

3.2 A representative from EY will provide a verbal update on progress in relation to the audits of the 2021/22 and 2022/23 Statements of Accounts.

**4. CONTRIBUTION TO STRATEGIC COMMITMENTS**

4.1 Commitment 5 – Sustainability. We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

**5. FINANCIAL IMPLICATIONS**

- 5.1 External audit of the Statement of Accounts provides assurance to Members that the Authority's finances are in good order.

**6. LEGAL IMPLICATIONS**

- 6.1 The auditor's opinion as to whether financial statements give a true and fair view of the financial position of the Authority is based on compliance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

**7. EQUALITY AND DIVERSITY IMPLICATIONS**

- 7.1 None

**8. RISK IMPLICATIONS**

- 8.1 The audit of the accounts is conducted in accordance with International Standards on Auditing (UK and Ireland), which involves an examination of the accounting system, internal controls and related data to the extent considered necessary in the circumstances and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

**9. CONSISTENCY WITH DUTY TO COLLABORATE**

- 9.1 EY were appointed by PSAA through a national procurement exercise.

**10. PRINCIPAL CONSULTATION**

- 10.1 No issues for statutory officers.

**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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