

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
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 Members will receive a verbal update from EY on progress in relation to the audits of the 2021/22 and 2022/23 Accounts.
- 1.2 Members will also receive the Audit Plan in relation to the 2023/24 Statement of Accounts from the new Auditors, Grant Thornton.

2. RECOMMENDATION

The Committee is requested to

- 2.1 **NOTE** the updates from both audit firms; and
- 2.2 **NOTE** the Audit Plan for the 2023/24 Statement of Accounts.

3. REPORT

- 3.1 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 and, in particular, its on-going work in relation to the Authority's arrangements to secure value for money.
- 3.2 Representatives from Grant Thornton will update members on work to date in relation to the audit of the 2023/24 Statement of Accounts. They will also present their Audit Plan as attached as **Appendix A**.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Commitment 5 – Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

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.
- 5.2 The estimated cost of the audit of the 2023/24 Statement of Accounts is £106,186.

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 Grant Thornton 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 Appendix A – Grant Thornton Audit Plan

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement
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