

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	27 NOVEMBER 2024
SUBJECT	EY EXTERNAL AUDIT UPDATE - VFM
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

1.1 Members will receive an update from EY in relation to the Authority’s Value for Money arrangements for 2021/22 and 2022/23.

2. RECOMMENDATION

The Committee is requested to

2.1 **NOTE** EY’s Value for Money Interim Report.

3. REPORT

3.1 A representative from EY will present the conclusions from their Value for Money Interim Report (**Appendix A**) which covers the financial years 2021/22 and 2022/23. In summary, EY did not identify any risks of significant weaknesses nor any actual significant weaknesses in Value for Money arrangements.

3.2 EY will summarise their final view of Value for Money arrangements as part of their Auditor’s Annual Report once the audit opinion has been issued for 2022/23.

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 The Value for Money Report provides assurance to Members that the Authority's finances are in good order and are being used efficiently and effectively.

6. LEGAL IMPLICATIONS

- 6.1 VFM work ensures the auditors comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03).

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None.

8. RISK IMPLICATIONS

- 8.1 The VFM Report sets out any significant weaknesses in relation to financial sustainability, governance and improving economy, efficiency and effectiveness.

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 Appendix A – Value for Money Interim Report.

13. CONTACT DETAILS

- 13.1 Conor Byrne - Head of Finance and Procurement
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