

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	27 NOVEMBER 2024
SUBJECT	GRANT THORNTON (GT) - EXTERNAL AUDITOR UPDATE ON AUDIT OF 2023/24 ACCOUNTS
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 Grant Thornton on progress in relation to the audit of the 2023/24 Statement of Accounts and Value for Money findings.
- 1.2 It is anticipated that the 2023/24 Accounts will be presented to Committee for approval at the January meeting.

2. RECOMMENDATION

The Committee is requested to

- 2.1 **NOTE** the Auditor's Annual Report; and
- 2.2 **NOTE** the Interim Audit Findings Report.

3. REPORT

- 3.1 Representatives from Grant Thornton will provide a verbal update on progress in relation to the audits of the 2023/24 Statement of Accounts and, in particular, their work in relation to the Authority's arrangements to secure value for money.
- 3.2 The auditor's Value for Money review as set out in the Annual Report (**Appendix A**) does not identify any significant weaknesses in relation to the Authority's arrangements concerning financial sustainability, governance, and improving economy, efficiency and effectiveness. Recommendations to further improve value for money are set out in the report.

- 3.3 Members will also be updated on work to date in relation to the audit of the 2023/24 Statement of Accounts as set out in the Interim Audit Findings Report, attached as **Appendix B**. It is anticipated that the Financial Statements, which will be presented to Committee at the January meeting, will be disclaimed on the basis of the opening balances.

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 Under the National Audit Office Code of Audit Practice, the auditors are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None.

8. RISK IMPLICATIONS

- 8.1 The Value for Money review considers risks around the Authority's financial sustainability, governance and whether it is improving economy, efficiency and effectiveness.

9. CONSISTENCY WITH DUTY TO COLLABORATE

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

10. PRINCIPAL CONSULTATION

- 10.1 The Chief Fire Officer has been consulted.

11. BACKGROUND PAPERS

- 11.1 None

12. APPENDICES

12.1 Appendix A – Grant Thornton Annual Report

12.2 Appendix B – Grant Thornton Interim Audit Findings Report

13. CONTACT DETAILS

13.1 Conor Byrne - Head of Finance and Procurement
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