

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	GRANT THORNTON AUDIT PLAN FOR 2024/25 ACCOUNTS
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 the Audit Plan in relation to the 2024/25 Statement of Accounts from the external Auditors, Grant Thornton.

2. **RECOMMENDATION**

The Committee is requested to:

- 2.1 **NOTE** the Audit Plan for the 2024/25 Statement of Accounts.

3. **REPORT**

- 3.1 Representatives from Grant Thornton will present their Audit Plan as attached as **Appendix A**.

4. **CONTRIBUTION TO STRATEGIC COMMITMENTS**

- 4.1 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 The payment due to Grant Thornton for the audit of the 2024/25 Financial Statements will be £111,904.

6. LEGAL IMPLICATIONS

- 6.1 Statutory Instrument (2024) No. 907 - "The Accounts and Audit (Amendment) Regulations 2024" (the SI) imposes a backstop date of 27 February 2026 by which date Grant Thornton is required to issue its opinion on the 2024/25 Financial Statements.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None

8. RISK IMPLICATIONS

- 8.1 The use of backstop increases the financial risk to the Authority in the short-term but will allow greater assurance to be built back over the medium term.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

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

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted.

12. BACKGROUND PAPERS

- 12.1 None

13. APPENDICES

- 13.1 Appendix A – Grant Thornton Audit Plan

14. CONTACT DETAILS

- 14.1 Conor Byrne - Head of Finance and Procurement
Email: byrnec@rbfrs.co.uk