

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	11 DECEMBER 2018
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	NOTE

1. **EXECUTIVE SUMMARY**

1.1 EY will present their Audit Planning Report to the Committee.

2. **RECOMMENDATION**

That the Committee;

2.1 **NOTE** the Audit Planning Report from the External Auditor.

3. **REPORT**

Audit Planning

3.1 The external auditors are in the planning stage for the audit of the 2018/19 Statement of Accounts.

3.2 Their Audit Planning Report is attached as **Appendix A**.

3.3 The report sets out the strategy, main areas of focus and associated financial risks. Audit materiality levels for the Authority are also explained in the report.

4. **CONTRIBUTION TO STRATEGIC COMMITMENTS**

4.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

5. FINANCIAL IMPLICATIONS

- 5.1 The work of the external auditors assures members that the Authority's finances are in good order.

6. LEGAL IMPLICATIONS

- 6.1 Complies with the Local Audit (Appointing Person) Regulations 2015.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None.

8. RISK IMPLICATIONS

- 8.1 Financial risks are identified and mitigations and controls are tested by the external auditors.

9. CONSISTENCY WITH DUTY TO COLLABORATE

- 9.1 The Authority opted into the national procurement exercise run by PSAA to appoint its external auditors.

10. PRINCIPAL CONSULTATION

- 10.1 The Chief Fire Officer has noted the contents of the report.

11. BACKGROUND PAPERS

- 11.1 None.

12. APPENDICES

- 12.1 Appendix A - Audit Planning Report.

13. CONTACT DETAILS

- 13.1 Conor Byrne - Head of Finance and Procurement
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