

ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	11 MARCH 2019
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FACILITIES AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE

1. **EXECUTIVE SUMMARY**

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

2. **RECOMMENDATIONS**

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 provides an overview of the work that has been done in preparation for the audit of the 2018/19 statutory accounts.

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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