

Part I

ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	26 JANUARY 2026
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	PART 1
ACTION	TO NOTE

1. EXECUTIVE SUMMARY

- 1.1 Members are asked to note the update report from Grant Thornton.

2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** Grant Thornton's Progress Report.

3. REPORT

- 3.1 Grant Thornton's Progress Report is attached as **Appendix A**.
- 3.2 The only outstanding matter in relation to the 2024/25 audit is the IAS19 letter from the Berkshire Pension Fund auditors which is expected in late January 2026.
- 3.3 As part of their report, Grant Thornton have also provided a sector update.

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.

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5. FINANCIAL IMPLICATIONS

- 5.1 The total payment due to Grant Thornton for work completed on the 2024/25 Financial Statements is £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 28 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 Complying with the backstop date limits the amount of work auditors can undertake which, in turn, limits the assurance that can be provided by auditors on the financial statements. 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 – Progress Report.

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14. CONTACT DETAILS

14.1 Conor Byrne, Head of Finance and Procurement, byrnec@rbfrs.co.uk