

# ROYAL BERKSHIRE FIRE AUTHORITY REPORT



<b>COMMITTEE</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>16 MARCH 2026</b>
<b>SUBJECT</b>	<b>EXTERNAL AUDIT UPDATE</b>
<b>LEAD OFFICER</b>	<b>CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT</b>
<b>LEAD MEMBER</b>	<b>N/A</b>
<b>EXEMPT INFORMATION</b>	<b>PART 1</b>
<b>ACTION</b>	<b>TO NOTE</b>

## 1. EXECUTIVE SUMMARY

- 1.1 Members will receive a verbal update and introduction from Grant Thornton in relation to the audit of 2024/25 Accounts.

## 2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** Grant Thornton's Auditor's Annual Report 2024/25

## 3. REPORT

- 3.1 Grant Thornton's Auditor's Annual Report is attached as **Appendix A**.
- 3.2 A representative from Grant Thornton will give a verbal update covering the finalisation of the 2024/25 financial statements and the Authority's measures to ensure value for money.

## Part I

### 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 total payment made 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.

## **Part I**

### **11. PRINCIPAL CONSULTATION**

11.1 The Chief Fire Officer has been consulted.

### **12. BACKGROUND PAPERS**

12.1 None

### **13. APPENDICES**

13.1 Appendix A – Auditor’s Annual Report 2024/25

### **14. CONTACT DETAILS**

14.1 Conor Byrne - Head of Finance and Procurement - [byrnec@rbfrs.co.uk](mailto:byrnec@rbfrs.co.uk)