



# Audit Progress Report

## North Yorkshire Fire and Rescue Authority

March 2025

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Audit progress

# Audit progress

## Purpose of this report

This report provides the Audit Committee with information about progress in delivering our responsibilities as your external auditors for North Yorkshire Fire and Rescue Authority.

## Audit for the year ending 31 March 2024

We have now completed the 2023/24 audit and issued an unqualified opinion.

Our final remaining responsibility in respect of the 2023/24 financial year relates to the Authority's whole of government accounts (WGA) return. We are currently awaiting further instruction from the NAO on the work required to be undertaken.

## Additional Fees

In our Auditor's Annual Report, we highlighted potential additional fees. Upon completing our 2023/24 audit work, we have conducted a review of the time incurred and have identified the following additional fees, which exceed our initial projections. This is detailed below, including some detail on what the additional time was for:

Additional Fee	Rationale
£7,065	<b>ISA 315</b> The ISA 315 additional fee was not included in the scale fee for 24-25 so has been raised as an additional fee. This fee is standard across all Fire Authorities.
£7,160	<b>Extended Trial Balance</b> An additional significant risk was raised in relation to the extended trial balance which resulted in additional meetings internally and externally. It also increased sample sizes and testing approaches to enable us to gain sufficient appropriate evidence over the balances for the extended period.
£2,817	<b>Value For Money</b> Additional work was undertaken to remove the prior year significant weakness, this entailed completing internal quality processes. Further to this, our reporting required additional work surrounding the other recommendation due to the Internal Audit negative opinion.
£2,610	<b>Other</b> The Authority received correspondence during the inspection period which resulted in work being undertaken by the audit team.
£19,652	

# Audit progress

## **Audit for the year ending 31 March 2025**

We have not yet commenced our planning work on the 2024/25 audit but do not expect there to be any significant changes from our audit strategy in the previous year.

We will provide an update on our audit timetable at a later date.

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National Publications

# National publications

	Publication/update	Key points
<b>Ministry of Housing, Communities and Local Government</b>		
1	Addressing the local audit backlog in England: Non-compliance lists	The MHCLG has published a list of local bodies that did not publish one or more audited accounts for financial years up to and including 2022 to 2023 by the statutory backstop date of 13 December 2024. <b>For information only.</b>
<b>Financial Reporting Council</b>		
2	FRC Report on quality of major local audits	Report on the quality of major local audits. <b>For information only.</b>
<b>HMICFRS</b>		
3	HMICFRS inspection programme for Fire and Rescue services in England	HMICFRS has published details of its inspection programme and framework for fire and rescue services in England. The inspection programme commences in June 2025 and will focus on the operational service including effectiveness and efficiency. <b>For information only.</b>
<b>National Audit Office (NAO)</b>		
3	NAO Insight: Financial management in government: allocating resources	The NAO has published a guide outlining how finance leaders across government can allocate resources effectively when resources are scarce and trade-offs need to be made. <b>For information only.</b>
4	NAO Insight: Financial management in government: monitoring and forecasting	The NAO has published a guide for senior finance leaders in government departments and other public bodies. <b>For information only.</b>
5	NAO Insight: Overcoming challenges to managing risks in government	The NAO has published a The NAO has published a guide to help overcome the challenges to managing risks in government aimed at senior leaders and risk practitioners across government. <b>For information only.</b>
6	NAO Report: Local government financial sustainability	The NAO has published its report on local government financial sustainability. <b>For information only.</b>
7	NAO Insight: Managing the commercial lifecycle	The NAO has published good practice guidance managing the commercial lifecycle that has been updated in response to the implementation of the Procurement Act 2023. <b>For information only.</b>
8	NAO Insight: Good practice in annual reporting	The NAO has published its insight guide on Good practice in annual reporting which showcases real-world examples of good practice for annual reporting from organisations from the public sector who are leading the way. <b>For information only.</b>

# National publications

	Publication/update	Key points
<b>Forvis Mazars</b>		
9	Top risks for Local Authorities in 2025/26	We hosted our Top risks for Local Authorities in 2025/26 webinar on Zoom and LinkedIn live. For those that may have missed it the recording is available on our website <a href="#">here</a>

# National publications

## Ministry of Housing, Communities and Local Government

### 1. Addressing the local audit backlog in England: Non-compliance lists

The MHCLG has published a list of local bodies that did not publish one or more audited accounts for financial years up to and including 2022 to 2023 by the statutory backstop date of 13 December 2024.

Link: [Addressing the local audit backlog in England: Non-compliance lists - GOV.UK](#)

# National publications

## Financial Reporting Council

### 2. Financial Reporting Council ('FRC') - FRC report on quality of major local audits

The FRC has published its report Quality of major local audits which contains the following sections:

Explains the changes the FRC has made in its inspection programme to ensure its approach supports the Government's measures to address the backlog in local government. This includes extending the FRC's commitment not to perform routine inspections in local government up to and including the financial year ended 31 March 2024, unless there is a clear case in the public interest to do so.

Reports the findings of the FRC's most recent cycle of audit quality inspections which included 8 NHS and 2 local government audits. This is at a sector wide and not individual firm level.

[FRC publishes report on quality of major local audits ahead of system reset](#)

## HMICFRS

### 3. HMICFRS Inspection programme for Fire and Rescue Services in England

HMICFRS has published details of its inspection programme and framework for fire and rescue services in England. The inspection programme commences in June 2025 and will focus on the operational service including effectiveness and efficiency. The inspections will also assess:

- the operational service provided to the public (including prevention, protection and response);
- the efficiency of the service (how well it provides value for money, allocates resources to match risk and collaborates with other emergency services); and
- how well the service looks after its people (how well it promotes its values and culture, trains its staff and ensures they have the necessary skills, ensures fairness and diversity for the workforce, and develops leadership and service capability).

[Fire and rescue services inspection programme and framework commencing June 2025 - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)

# National publications and technical updates

## NAO

### 4. NAO Insight: Financial management in government: allocating resources

This guide is for senior finance leaders in government departments and other public bodies. It sets out insights and good practice on how to allocate resources for better financial management in government.

The guide outlines how finance leaders across government can allocate resources effectively when resources are scarce and trade-offs need to be made. It focuses on three principles:

- **Using information intelligently** an organisation should use trusted and objective information intelligently, so it can allocate resources to support strategic objectives.
- **Prioritising effectively** – finance leaders should support decision makers to make difficult decisions and trade-offs to generate good value-for-money outcomes based on agreed priorities.
- **Building for the long term** – decisions need to balance short-term pressures with long-term priorities and align with the strategic objectives of the organisation.

[Financial management in government: allocating resources - NAO insight](#)

### 5. NAO Insight: Financial management in government: monitoring and forecasting

This guide is for senior finance leaders in government departments and other public bodies. It sets out insights and good practice on monitoring and forecasting for better financial management in government. It is the fourth in a five-part series of guides, which follow the financial management lifecycle.

This guide outlines how finance leaders across government can monitor budgets and their performance and ensure forecasting is effective. It focuses on three principles:

- **Promote a culture of accountability** – leadership emphasises the importance of budget holders being accountable for monitoring financial performance and ensuring forecasts are accurate and realistic.
- **Develop the right skills and capabilities** – finance professionals possess the skills and capabilities to monitor effectively and forecast with precision and leverage these to elevate the quality of the organisation's decision-making.
- **Make the best use of data and information** – high-quality data and information is used to enable better monitoring and more accurate forecasting, helping decision-makers respond to events quickly and effectively.

[Financial management in government: monitoring and forecasting - NAO insight](#)

## National publications and technical updates

### **6. NAO Insight: Overcoming challenges to managing risks in government**

The NAO has published a guide to help overcome the challenges to managing risks in government aimed at senior leaders and risk practitioners across government.

The guide outlines 10 approaches to overcome these challenges and each approach is supported by:

- **An outline of why this is a priority for government**
- **Case studies and quotes**
- **Practical tips**

Link: [Overcoming challenges to managing risks in government - NAO insight](#)

### **7. NAO Report: Local government financial sustainability**

The NAO has published its report on local government financial sustainability. This report focuses on MHCLG as the department responsible for the framework within which local authorities operate and provides transparency over the current position of local government finances. By examining the current finance system and context for local government finances, the NAO aims to help inform MHCLG's consideration of future reforms.

Link: [Local government financial sustainability - NAO report](#)

# National publications and technical updates

## 8. NAO Insight: Managing the commercial lifecycle

The NAO has published good practice guidance managing the commercial lifecycle that has been updated in response to the implementation of the Procurement Act 2023.

It reflects upon findings and recommendations drawn from 200 reports concerning over 300 commercial arrangements that have been published over the past 20 years.

The guidance is presented in ten sections, addressing both strategic and procedural considerations. A definition is provided for each section, expectations are listed based on the lessons drawn from the NAO's reports, and their view is given as to what needs to improve. Each section is also supported by case studies from reviews to provide relevant context

Link: [Managing the commercial lifecycle - NAO insight](#)

## 9. NAO Insight: Good practice in annual reporting

The NAO has published its insight guide on Good practice in annual reporting which showcases real-world examples of good practice for annual reporting from organisations from the public sector who are leading the way.

The guide sets out how reporting and auditing requirements have changed over recent years, and practical actions that organisations can take to support transparent, timely and clear annual reporting.

Link: [Good practice in annual reporting - NAO insight](#)

# Contact

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