

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 25<sup>TH</sup> APRIL 2018  
**REPORT OF:** TREASURER  
**AUTHOR:** ALLAN RAINFORD

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**SUBJECT:** EXTERNAL AUDIT PLAN FOR 2017-18

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## Purpose of Report

1. To present the External Audit Plan for 2017-18, which includes the audit fee. A representative from Grant Thornton will attend the meeting to present the report.

## Recommended: That

- [1] The External Audit Plan for 2017-18 be noted; and
- [2] The external audit fee for 2017-18 be approved.

## Background

2. The National Audit Office's Code of Audit Practice ("the Code") sets out the external auditor's statutory responsibilities in relation to local public bodies. These are to:
  - a. Give an opinion on whether the Statement of Accounts give a true and fair view of the Fire Authority's financial position and financial performance for the year being reported on and whether the accounts have been prepared in accordance with proper practices; and
  - b. Conclude on whether the Fire Authority has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources: the Value for Money conclusion.
3. The Code requires that the approach of the external auditors' reflects their understanding of the issues facing Cheshire Fire Authority and of the relevant risks that the Authority faces. These are set out in the External Audit Plan which is attached to this report as Appendix 1.

## Information

4. Grant Thornton have been the external auditors to Cheshire Fire Authority since 2012. As a result of a process managed by Public Sector Audit Appointments Limited – the successor to the Audit Commission - it was confirmed in December 2017 that Grant Thornton would continue as external auditors' to

Cheshire Fire Authority for a further five years, covering the audits of the accounts for 2018-19 to 2022-23.

5. One of the changes identified in the External Audit Plan relates to the requirement to publish the statement of accounts for 2017-18 by 31 July 2018: a month earlier than has been the case previously. The External Audit Plan sets out the approach of the external auditors to ensure that their work is completed by this earlier deadline.
6. The External Audit Plan fee for 2017-18 will be £29,860. This is unchanged from the previous year.

### **Financial Implications**

7. There are no direct financial implications as a result of this report.

### **Legal Implications**

8. There are no legal implications as a result of this report. The External Audit Plan has been prepared to meet the external auditors' statutory responsibilities under the Local Audit and Accountability Act 2014 and the Code of Practice 2015.

### **Equality and Diversity Implications**

9. There are no equality and diversity implications as a result of this report.

### **Environmental Implications**

10. There are no environmental implications as a result of this report.

**CONTACT: JOANNE SMITH, FIRE SERVICE HQ, WINSFORD**

**TEL [01606] 868804**

**BACKGROUND PAPERS: NONE**