

CHESHIRE FIRE AUTHORITY

MEETING OF: CHESHIRE FIRE AUTHORITY
DATE: 28 SEPTEMBER 2022
REPORT OF: GRANT THORNTON, EXTERNAL AUDITORS
AUTHOR: HEAD OF FINANCE

SUBJECT: EXTERNAL AUDIT FINDINGS REPORT 2021-22

Purpose of Report

1. To present the 2021-22 audit findings of the external auditors Grant Thornton.

Recommended that:

[1] the content of the Audit Findings Report 2021-22 be noted.

Information

2. Under the International Standards of Auditing (UK) (ISAs), External Audit is required to report whether, in its opinion:
 - the Authority's financial statements give a true and fair view of the Authority's financial position and of the group and Authority's expenditure and income for the year; and
 - have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.
3. External Audit also reports on the value for money arrangements, though this will not occur until later this financial year.
4. The Audit Findings Report 2021-22, attached as Appendix 1 to this report, sets out the processes and checks Grant Thornton has undertaken together with its findings and opinions. There are some outstanding items to be completed and which are noted in the Appendix. Should Grant Thornton become aware of any issues which have an adverse impact on its audit opinion a further report will be provided to Members.
5. Representatives from Grant Thornton will attend the meeting to present the report and deal with questions from Members.

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BACKGROUND PAPERS: NONE