

CHESHIRE FIRE AUTHORITY

MEETING OF: FIRE AUTHORITY
DATE: 7 DECEMBER 2022
REPORT OF: EXTERNAL AUDIT
AUTHOR: LIZ LUDDINGTON/MICHAEL GREEN – GRANT THORNTON

SUBJECT: EXTERNAL AUDITOR'S ANNUAL REPORT 2021-22

Purpose of Report

1. Our Auditor's Annual Report provides the Authority with a narrative on our Value for Money work on the Authority.

Recommended:

- [1] That the report be noted;

Background

2. Under the Local Audit and Accountability Act 2014, the external auditors are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
3. The National Audit Office's Auditor Guidance Note (AGN) 03, requires them to assess arrangements under three areas:
 - a. financial sustainability;
 - b. governance; and
 - c. improving economy, efficiency and effectiveness

Information

4. We did not identify any risks of significant weaknesses in the Authority's financial sustainability arrangements in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We have made an improvement recommendation due to the macro-economic uncertainty and recent rises in inflation.
5. We did not identify any risks of significant weaknesses in the Authority's governance arrangements in our initial risk assessment. Our further work

confirmed this view, with no significant weaknesses in arrangements identified. We have made an improvement recommendation building on the recommendation made in 2021/22 in respect of the integration of financial and performance reporting.

6. We did not identify any risks of significant weaknesses in the Authority's arrangements for improving economy, efficiency and effectiveness in our initial risk assessment. Our further work confirmed this view, with no significant weaknesses in arrangements identified. We have made two improvement recommendations in respect of formalising performance frameworks and maximising collaboration outputs.

Financial Implications

7. No specific ones although there are some improvement (best practice) recommendations for the Authority to consider.

Legal Implications

8. None

Equality and Diversity Implications

9. None

Environmental Implications

10. None

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BACKGROUND PAPERS: NONE**