

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 26<sup>TH</sup> APRIL 2023  
**REPORT OF:** TREASURER  
**AUTHOR:** PAUL VAUGHAN

---

**SUBJECT:** EXTERNAL AUDIT PLAN FOR 2022-23

---

## Purpose of Report

1. To allow Members to consider the External Audit Plan for 2022-23 and the risks to be considered as part of the audit.

## Recommended: That Members

- [1] Note the External Audit Plan for 2022-23; and
- [2] Confirm that the processes and controls, including judgements and assumptions in determining key accounting estimates, as set out by management in the document 'Informing the audit risk assessment for Cheshire Fire & Rescue Service 2022-23' are consistent with Members' understanding and are considered appropriate.

## Background

2. The National Audit Office's Code of Audit Practice (the Code) and International Standards on Auditing (ISAs) (UK) determine the scope of the audit. Grant Thornton is responsible for forming and expressing an opinion on the:  
  
Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Fire Authority); and  
  
Value for Money arrangements in place at the Authority for securing economy, efficiency and effectiveness in the use of resources.
3. The audit must be carried out with a thorough understanding of the Authority's business and is risk based.
4. The Plan and the informing the Audit Risk Assessment document will be considered by the Audit Committee on 19<sup>th</sup> April 2023. Any proposed changes/improvements to the Plan or updates to the Risk document suggested by the Committee will be reported to the Authority.

## **Information**

5. The External Audit Plan 2022-23 is attached to this report as Appendix 1. This document should be noted by Members.
6. A document entitled, 'Informing the audit risk assessment for Cheshire Fire & Rescue Service 2022-23' is attached to this report as Appendix 2. Members are asked to confirm the processes and controls, including judgements and assumptions in determining key accounting estimates, as set out by management in the document' are consistent with Members' understanding and are considered appropriate.
7. A representative from Grant Thornton will attend the meeting to present the report.

## **Financial Implications**

8. The External Audit Plan 2022-23 states that the proposed fee is currently under consideration. The proposed fee will be discussed with officers over the coming months and will be presented to a future meeting of the Fire Authority for approval.

## **Legal Implications**

9. There are no legal implications as a result of this report. The External Audit Plan has been prepared to help the external auditors and the Fire Authority to meet their respective responsibilities.

## **Equality and Diversity Implications**

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

## **Environmental Implications**

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

**CONTACT: DONNA LINTON, FIRE SERVICE HQ, WINSFORD  
TEL [01606] 868804**

**APPENDIX 1 – EXTERNAL AUDIT PLAN 2022-23**

**APPENDIX 2 – INFORMING THE AUDIT RISK ASSESSMENT FOR CHESHIRE  
FIRE AND RESCUE SERVICE 2022-23**