

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 18<sup>TH</sup> JULY 2018  
**REPORT OF:** GRANT THORNTON, EXTERNAL AUDITORS  
**AUTHOR:** HEAD OF FINANCE

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**SUBJECT:       AUDIT FINDINGS REPORT 2017-18**

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## **Purpose of Report**

1. To present the 2017-18 audit findings of the external auditors Grant Thornton.

## **Recommended that:**

[1] the content of the Audit Findings Report 2017-18 be noted.

## **Information**

2. Under the International Standards of Auditing (UK) (ISAs), external audit are required to report whether, in their 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;
  - 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; and
  - report on the value for money arrangements
3. the Audit Findings Report 2017-18, attached as Appendix 1, sets out the processes and checks Grant Thornton have undertaken together with their findings and opinions.
4. Representatives from Grant Thornton will attend the meeting to present the report and receive questions from Members.