

## **CHESHIRE FIRE AUTHORITY**

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 7<sup>TH</sup> OCTOBER 2020  
**REPORT OF:** GRANT THORNTON, EXTERNAL AUDITORS  
**AUTHOR:** HEAD OF FINANCE

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**SUBJECT: EXTERNAL AUDIT FINDINGS REPORT 2019-20**

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### **Purpose of Report**

1. To present the 2019-20 audit findings of the external auditors Grant Thornton.

### **Recommended that:**

[1] the content of the Audit Findings Report 2019-20 be noted.

### **Information**

2. Under the International Standards of Auditing (UK) (ISAs), external audit is 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; 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.
4. The Audit Findings Report 2019-20, attached as Appendix 1, sets out the processes and checks Grant Thornton has undertaken together with its findings and opinions. There are a few outstanding items to be completed and these are reflected in the attached report.
5. Representatives from Grant Thornton will attend the meeting to present the report and receive questions from Members.