

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 23<sup>RD</sup> JUNE 2021  
**REPORT OF:** TREASURER  
**AUTHOR:** ALLAN RAINFORD

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**SUBJECT:** EXTERNAL AUDIT PLAN FOR 2020-21

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## Purpose of Report

1. To allow Members to: consider the External Audit Plan for 2020-21; consider the risks to be considered as part of the audit; and approve the audit fee.

## Recommended: That Members

- [1] Note the External Audit Plan for 2020-21; 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 2021/21' are consistent with Members' understanding and are considered appropriate; and
- [3] Approve the external audit fee for 2020-21.

## 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.

## Information

4. The External Audit Plan 2020-21 is attached to this report as Appendix 1. This document should be noted by Members.

5. A document entitled, 'Informing the audit risk assessment for Cheshire Fire & Rescue Service 2021-21' is attached to this report as Appendix 2. Members will be asked to confirm 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 2020-21' are consistent with Members' understanding and are considered appropriate.
6. A representative from Grant Thornton will attend the meeting to present details of the audit to Members.

### **Financial Implications**

7. The External Audit Plan 2020-21 states that the proposed fee is £37,742 excluding VAT. Members will see that the fee has increased from last year as a result of changes to the audit requirements.

### **Legal Implications**

8. 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 statutory responsibilities.

### **Equality and Diversity Implications**

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

### **Environmental Implications**

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

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**APPENDIX 1 – EXTERNAL AUDIT PLAN 2020-21**

**APPENDIX 2 – INFORMING THE AUDIT RISK ASSESSMENT FOR CHESHIRE  
FIRE AND RESCUE SERVICE 2020-21**