

EAST SUSSEX FIRE AND RESCUE SERVICE

Meeting Scrutiny & Audit Panel
Date 22 July 2021
Title of Report External Audit Update
By Assistant Director Resources / Treasurer
Lead Officer *Helen Thompson / Stephan van der Merwe EY LLP*

Background Papers S&A Panel 29 April 2021 External Audit Fee & Audit Plan 2020/21

Appendices 1. Audit Plan Update year to 31 March 2021 (EY)

Implications

CORPORATE RISK		LEGAL	✓
ENVIRONMENTAL		POLICY	
FINANCIAL	✓	POLITICAL	
HEALTH & SAFETY		OTHER (please specify)	
HUMAN RESOURCES		CORE BRIEF	
EQUALITY IMPACT ASSESSMENT			

PURPOSE OF REPORT To update the Panel on the external auditor's audit planning document for the audit of the 2020/21 financial accounts.

EXECUTIVE SUMMARY The attached document (Appendix 1) from the Authority's external auditors, Ernst & Young LLP (EY), provides an update on the external audit planning process and covers two areas:

- The addition of a new risk concerning how the Authority has accounted for new grants received in relation to Covid-19 and investment in protection services
 - Progress on planning work for the auditor's value for money conclusion which confirms that at this stage that no significant risks to the Authority's proper arrangement have been identified.
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RECOMMENDATION

The Panel is recommended to:

- (i) Note the external audit plan update
 - (ii) Consider whether any further information or assurance is required from either officers or the external auditor
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