

EAST SUSSEX FIRE AUTHORITY

Meeting	Scrutiny and Audit Panel
Date	20 January 2022
Title of Report	Auditor's Annual Report 2020/21
By	Assistant Director Resources / Treasurer
Lead Officer	Duncan Savage, AD Resources / Treasurer

Background Papers	Scrutiny & Audit Panel 11 November 2021 – 2020/21 External Auditor's Results Report and Statement of Accounts
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Appendices	1. Auditor's Annual Report 2020/21
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Implications

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

PURPOSE OF REPORT	To consider and approve, on behalf of the Fire Authority, the Auditor's Annual Report 2020/21.
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EXECUTIVE SUMMARY	The Authority's external auditor, Ernst & Young, has submitted its Annual Report 2020/21 relating to East Sussex Fire Authority, which is attached as Appendix 1 to this report, for approval.
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The Report summarises the external auditor's work relating to 2020/21 part of which has already been reported to this Panel in the Audit Results Report for 2020/21. The report includes the new value for money commentary. The key issues raised in the report are as follows:

- EY has issued an unqualified opinion on the Authority's financial statements for 2020/21
- EY concluded that the Authority's assessment of its going concern status was appropriate

- The Authority has accounted correctly for Covid-19 related grant funding
- The annual governance statement was consistent with EY's understanding of the Authority
- EY had no reason to issue a public interest report or use its other auditor powers
- EY did not identify any risks of significant weaknesses in the Authority's vfm arrangements for 2020/21
- The Authority has had the arrangements EY would expect to see to enable it to:
 - plan and manage its resources to ensure that it can continue to deliver its services
 - make informed decisions and properly manage its risks
 - use information about its costs and performance to improve the way it manages and delivers services

The Report will be published on the Authority's website.

EY confirms in the Report that it expects to issue a scale fee variation in relation to the 2020/21 audit once its work is completed. Ultimately the scale fee variation will be determined by Public Service Audit Appointments (PSAA).

RECOMMENDATION

The Panel is asked to:

- a) consider and approve, on behalf of the Fire Authority, the Auditor's Annual Report 2020/2; and
 - b) consider whether there are any matters raised in the Auditor's Annual Report which should be reported to the Fire Authority.
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