

## EAST SUSSEX FIRE AUTHORITY

**Meeting** Scrutiny & Audit Panel

**Date** 12 May 2022

**Title of Report** External Audit Planning Report and Scale Fee 2021/22

**By** Assistant Director Resources / Treasurer

**Lead Officer** Helen Thompson / Stephan van der Merwe EY LLP

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**Background Papers** None

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**Appendices** 1. External Audit Planning Report (EY)

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### Implications

<b>CORPORATE RISK</b>		<b>LEGAL</b>	✓
<b>ENVIRONMENTAL</b>		<b>POLICY</b>	
<b>FINANCIAL</b>	✓	<b>POLITICAL</b>	
<b>HEALTH &amp; SAFETY</b>		<b>OTHER (please specify)</b>	
<b>HUMAN RESOURCES</b>		<b>CORE BRIEF</b>	
<b>EQUALITY IMPACT ASSESSMENT</b>			

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**PURPOSE OF REPORT** To present the external auditor's planning report for the audit of the 2021/22 financial accounts and the external audit scale fee for 2022/23.

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**EXECUTIVE SUMMARY** The attached external audit planning report (Appendix 1) sets out the work that the Authority's external auditors, Ernst & Young LLP (EY), intend to carry out in order to audit the Authority's 2021/22 accounts and form their judgement on the Authority's value for money arrangements. EY has not identified any specific risks relating to the Authority's accounts.

The scale fee for the Authority is £23,690 i.e. no change from the previous year. However the Panel will be aware that the actual scale fee is likely to be higher as a result of additional work undertaken by EY in relation to the expanded VfM opinion and increased regulatory requirements. EY has not yet submitted its scale fee variation for the audit of the 2020/21 accounts to the Authority for discussion prior to a

formal request to PSAA. It is difficult therefore to give an estimate of the likely final scale fee for the audit of the 2021/22 accounts, but at this stage we anticipate that it can be funded from a combination of the agreed revenue budget and a further tranche of grant from DLUHC (£12,212 received in 2021/22).

In response to the Redmond Review the Government has, as part of “Measures to improve local audit delays”, amended the draft and final accounts publication deadlines for relevant bodies including Fire Authorities to 30 June and 30 November the accounting year 2021/22. The Service’s intention is still to publish its draft accounts by early June (depending on the availability of IAS19 reports and collection fund data which are outside of our control). The changes in dates will require an additional Scrutiny & Audit Panel on 28 September for approval.

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**RECOMMENDATION**

The Panel is recommended to:

- (i) Approve the external audit planning report for 2021/22;
  - (ii) Note the change in the audit timetable;
  - (iii) Note that the final audit fee for the 2020/21 accounts has yet to be agreed; and
  - (iv) identify any further information or reassurance they require from the Authority’s external auditors, or any matters which they wish to raise with them.
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