

## EAST SUSSEX FIRE AUTHORITY

**Meeting** Scrutiny & Audit Panel

**Date** 10 November 2022

**Title of Report** External Auditor's Audit Results Report (ISA 260) and Statement of Accounts 2021/22

**By** Duncan Savage - Assistant Director Resources / Treasurer

**Lead Officer** Jo Membury, Principal Accountant ESCC & Alison Avery, Finance Manager

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**Background Papers** 21 July 2022 – Scrutiny & Audit Panel – External Audit Planning Report and Scale Fee 2021/22

12 May 2022 – Scrutiny & Audit Panel – External Audit Planning Report and Scale Fee 2021/22

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**Appendices**

1. External Auditor's Audit Results Report (ISA260)
2. 2021/22 Statement of Accounts
3. Letter of representation

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### Implications (please tick ✓ and attach to report)

*Any implications affecting this report should be noted within the final paragraphs of the report*

<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 results of the External Auditor's Results Report (ISA 260) and to report an unqualified opinion on the Authority's 2021/22 Statement of Accounts.

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**EXECUTIVE SUMMARY** The Authority's External Auditor, Ernst & Young (EY), is obliged to produce an Audit Results Report (ARR - ISA 260) which reports formally on the outcome of the audit of the Authority's financial statements. The ISA 260 is attached as Appendix 1, as a separate document

EY has substantially completed its audit of the Authority's financial statements for the year ended 31 March 2021 and expects to issue an unqualified audit opinion on the financial statements subject to the completion of the work set out in p5 of Appendix 1.

It is pleasing to note that EY has made no recommendations for improvement as a result of its audit of the accounts and raised no specific issues which require a response in the Letter of Representation.

The ISA 260 confirms that the Authority has in place proper arrangements for securing value for money.

A revised set of accounts is appended as Appendix 2. The letter of representation is appended as Appendix 3.

EY has yet to submit a fee scale variation to reflect their assessment of the actual cost of the audit of the 2021/22 accounts.

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**RECOMMENDATION**

The Panel is asked to:

- (i) note the External Auditor's Audit Results Report (ISA 260);
  - (ii) authorise the Assistant Director Resources / Treasurer and the Panel Chair to sign the formal letter of representation to the External Auditor; and
  - (iii) approve the 2021/22 Statement of Accounts for publication.
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