

EAST SUSSEX FIRE AUTHORITY

Meeting Scrutiny & Audit Panel

Date 25 July 2019

Title of Report External Auditor's Audit Results Report (ISA 260) and Statement of Accounts 2018/19

By Assistant Director Resources / Treasurer

Background Papers None

Appendices

1. External Auditor's Audit Results Report (ISA260)
2. 2018/19 Statement of Accounts
3. Letter of representation

Implications

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

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 2018/19 Statement of Accounts.

EXECUTIVE SUMMARY The Authority's External Auditor, Ernst & Young (EY), is obliged to produce an Audit Results Report (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 2019. Subject to concluding the outstanding matters listed in their report, EY expect to issue an unqualified audit opinion on the financial statements before the statutory deadline of 31 July 2019 and will provide a verbal update at the meeting.

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 Representations.

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

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

The indicative scale fee for the audit was £23,690.

RECOMMENDATION

The Panel is asked to:

- (i) note the External Auditor's Audit Results Report (ISA 260);
 - (ii) authorise the Assistant Director Resources / Treasurer to sign the formal letter of representation to the External Auditor; and
 - (iii) approve the 2018/19 Statement of Accounts for publication.
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