

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 05 July 2022

External Audit – Audit Plan 2021/22 (Appendix 1 refers)

Contact for further information – (Director of Corporate Services, Keith Mattinson)
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Table 1 Executive Summary and Recommendations

Executive Summary

The attached report sets out the proposed external audit plan for 2021/22.

Recommendation

The Committee is asked to agree the external audit plan for 2021/22 and consider the increased fee proposal.

Information

The external auditors are required to produce an annual audit plan, setting out areas they intend to review during the year. The plan is attached as Appendix 1 and will be presented by the External Audit – Engagement Lead.

Financial Implications

The proposed audit fee takes account of the agreed base fee of £23.7k (as set by PSAA) plus a further £17.1k to reflect the additional work required reflected in the audit plan as presented. This results in a total fee of £40.8k. (Last years agreed fee was £38.9k).

Business Risk Implications

The external audit plan is formulated taking account of the risks faced by the Authority, and as such is designed to ensure that the external auditors review how the Authority is managing these risks.

Environmental Impact

None.

Equality and Diversity Implications

None.

HR Implications

None.

Local Government (Access to Information) Act 1985
List of Background Papers

Paper:

Date:

Contact:

Reason for inclusion in Part 2 if appropriate: N/A