

Lancashire Combined Fire Authority Audit Committee

Meeting to be held on 25 July 2023

External Audit – Audit Plan 2022/23 (Appendix 1 refers)

Contact for further information:

Steven Brown - Director of Corporate Services – Telephone Number 01772 826804

Executive Summary

The attached report sets out the proposed external audit plan for 2022/23.

Decision Required

The Committee is asked to agree the external audit plan for 2022/23 and consider the increased fee proposal.

Information

The external auditors are required to produce an annual audit plan, setting out areas it intends 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 £29.3k (as set by PSAA) plus a further £14.5k to reflect the additional work required reflected in the audit plan as presented. This results in a total fee of £43.8k. (Last year's agreed fee was £40.8k.)

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

Human Resource Implications

None

Local Government (Access to Information) Act 1985

List of background papers

N/a