

report

meeting	NOTTINGHAMSHIRE AND CITY OF NOTTINGHAM FIRE AUTHORITY	
date	1 AUGUST 2003	agenda item number

REPORT OF THE CHIEF FIRE OFFICER

EXTERNAL AUDIT SERVICE PLAN 2002-2004

1 PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to inform the Fire Authority of the External Audit Plan for the period 2002-2004 and give the external auditors the opportunity to present this to Members.

2 BACKGROUND

- 2.1 The external auditors, appointed by the Audit Commission as auditors of the Fire Authority, are the Chartered Accountants, PriceWaterhouseCoopers LLP.
- 2.2 As part of their Audit responsibilities they produce an annual plan which sets out their responsibilities as Auditors, an overview of the audit approach, an assessment of key risks and a timetable for work to be carried out.
- 2.3 The draft audit plan is appended to this report in full. It is to be presented and discussed by the auditors at the meeting.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising from this report beyond the audit fees which are £48,400 for 2002/3 and £31,600 for 2003/4. These fees are contained within existing budgets.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications arising from this report.

5 EQUAL OPPORTUNITIES IMPLICATIONS

- 5.1 There are no equal opportunities implications arising from this report.

6 RISK MANAGEMENT IMPLICATIONS

6.1 Members will see from the detail of the proposed plan that the External Auditors work is becoming increasingly “risk focussd” and therefore the plan, when agreed, will be one of the risk controls which the organisation has in place.

7. RECOMMENDATIONS

7.1 That Members approve the external audit plan for 2002-2004.

8. BACKGROUND PAPERS FOR INSPECTION

None

P. Woods
CHIEF FIRE OFFICER