

## report

meeting	<b>NOTTINGHAMSHIRE AND CITY OF NOTTINGHAM FIRE &amp; RESCUE AUTHORITY</b>	
date	<b>1 June 2007</b>	agenda item number

### REPORT OF THE TREASURER

#### EXTERNAL AUDIT AND INSPECTION PLAN 2007/8

##### 1. PURPOSE OF REPORT

To inform Members of the planned work to be undertaken by the External Auditors in respect of the 2007/8 financial accounts and the work that they are required to undertake in other areas of the Authority's activities.

##### 2. EXTERNAL AUDIT PLAN

2.1 The external audit plan is given in full as Appendix A to this report and will be introduced by the External Auditors.

2.2 Members will be aware that the Audit Commission provide the external audit service to the Authority and that Dave Brumhead is the District Auditor responsible for this audit.

2.3 The plan sets out the range of work to be undertaken by the auditors, the standards that will be employed and key timescales and deliverables from their audit work.

##### 3. FINANCIAL IMPLICATIONS

There are no direct financial implications of this report beyond the audit fees of £54,255. This represents a small increase on the fee for 2006/7 of £52,874. These fees are already included with the Authority's revenue budgets.

##### 4. PERSONNEL IMPLICATIONS

There are no implications for personnel arising from this report.

##### 5. EQUALITY IMPACT ASSESSMENT

An initial assessment has revealed there are no equality issues arising from this report.

##### 6. RISK MANAGEMENT IMPLICATIONS

External Audit fulfil a valuable risk management control function in that they provide an independent view as to the validity and accuracy of the Authority's accounts. This not only provides a service to the Authority but also to the general public and other stakeholders.

**7. RECOMMENDATIONS**

That Members approve the External Auditors draft audit plan for 2007/8.

**8. BACKGROUND PAPERS FOR INFORMATION**

None.

Peter Hurford  
**TREASURER TO THE FIRE & RESCUE AUTHORITY**