

Hampshire Fire and Rescue Authority

Standards and Governance Committee

23 March 2017

Hampshire Fire and Rescue Authority External Audit Plan 2016/17

Report by the Chief Officer

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1. Summary

- 1.1 Attached to this report, in appendix 1, is the External Audit Plan for 2016/17. It sets out the proposed audit approach and scope of the work. It explains how key risks are assessed and outlines the planned audit strategy in response to those risks. It also reports the fee to be charged for this work.

2. Recommendation

- 2.1 That the Committee receives and accepts the External Audit Plan for 2016/17.

3. Introduction

- 3.1 The Plan details the proposed work to be undertaken by Ernst & Young for the audit of the financial statements and the conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness. It details how the Plan is developed using a risk-based approach to audit planning. It sets out the method used to gain assurance on key controls, and how reliance is placed on the work of internal audit.
- 3.2 The Plan explains that a conclusion on the Authority's arrangements to secure economy, efficiency, and effectiveness will be produced, and details the criteria upon which this will be based.
- 3.3 Appendix 1 part B provides members with details of the communications that must be provided to those charged with the governance of the Authority.
- 3.4 The fee for the audit will be £36,225 as set out in appendix 1 part A.

4. Resource implications

- 4.1 Appropriate financial resources have been made available to pay the 2016/17 fee.

5. People impact assessment

- 5.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

Background information (Section 100D of Local Government Act 1972)

The following documents disclose the facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of the report:

Appendix 1 – Audit Plan 2016/17