

External Auditor's Audit Findings Report

Governance and Audit Committee 26 July 2023

Report Author	Chris Blundell, Director of Corporate Services and Section 151 Officer
Portfolio Holder	Cllr Rob Yates, Portfolio Holder for Corporate Services
Status	For Decision
Classification:	Unrestricted
Key Decision	No
Ward:	All wards

Executive Summary:

The Council's external auditor Grant Thornton is required to report its audit findings from its audit of the accounts to this Committee

Recommendation(s):

The Audit Findings Report for 2020-21 be considered as set out in Annex 1.

Corporate Implications

Financial and Value for Money

There are no financial implications arising directly from this report, the audit fee is disclosed within the Audit Findings Report.

Legal

This is a statutory requirement in accordance with the Local Audit and Accountability Act 2014 and, Accounts and Audit Regulations 2015 and The Code of Audit Practice

Corporate

This is part of the external audit process.

Risk Management

No action on this item would result in non delivery of the statutory requirement pertaining to the accounts, this could result in:

- Loss of confidence
- Reputational damage

Equality Act 2010 & Public Sector Equality Duty

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.

Protected characteristics: age, sex, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy & maternity. Only aim (i) of the Duty applies to Marriage & civil partnership.

Corporate Priorities

This report relates to the following corporate priorities: -

- Growth
- Environment
- Communities

1. Introduction and Background

1.1. The draft Statement of Accounts for 2019-20 have been audited and the audit findings are set out in detail in Grant Thornton's Audit Findings Report (AFR), shown in Annex 1.

1.2. The Committee is asked to consider the audit findings and to note the report.

2. Audit Findings Report

2.1 A representative from Grant Thornton will attend the committee meeting and present the key findings arising from the audit of the 2019-20 accounts.

Contact Officer: Chris Blundell Director of Corporate Resource and Section 151 Officer

Annex List

Annex 1 Audit Findings Report

Background Papers

None

Corporate Consultation

Finance: N/A

Legal: N/A