

External Audit – Progress Report & Sector Update

Final Decision-Maker	Audit, Governance and Standards Committee
Lead Head of Service	Mark Green, Director of Finance and Business Improvement
Lead Officer and Report Author	Ellie Dunnet, Head of Finance
Classification	Public
Wards affected	None

Executive Summary

Committee members are invited to consider the report of the external auditor which provides an update on completion of the 2019/20 audit and offers a summary of emerging national issues and developments of relevance to the local government sector.

Representatives from Grant Thornton will be in attendance at the meeting to present their report and respond to questions.

Purpose of Report

Committee members are asked to note this report.

This report makes the following recommendations to this Committee:

1. That the progress report attached at Appendix 1 be noted.

Timetable

Meeting	Date
Audit, Governance and Standards Committee	18 January 2021

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1. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
Impact on Corporate Priorities	We do not expect the recommendations will by themselves materially affect achievement of corporate priorities. However, they will support the Council’s ability to discharge its responsibilities in relation to the financial statements audit and value for money conclusion.	Ellie Dunnet, Head of Finance
Cross Cutting Objectives	The recommendations set out above will not have any material impact on the cross cutting objectives.	Ellie Dunnet, Head of Finance
Risk Management	This report is presented for information only and has no decisions which give rise to risk management implications.	Ellie Dunnet, Head of Finance
Financial	There are no direct financial implications arising from the report, although the opinion on the financial statements and value for money conclusion are one mechanism through which the council demonstrates financial accountability.	Ellie Dunnet, Head of Finance
Staffing	No implications identified.	Ellie Dunnet, Head of Finance
Legal	The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.	Legal Team
Privacy and Data Protection	None identified.	Ellie Dunnet, Head of Finance
Equalities	The recommendations do not propose a change in service therefore will not require an equalities impact assessment.	Ellie Dunnet, Head of Finance
Public Health	No implications identified.	Ellie Dunnet, Head of Finance

Crime and Disorder	No implications identified.	Ellie Dunnet, Head of Finance
Procurement	No implications identified	Ellie Dunnet, Head of Finance

2. INTRODUCTION AND BACKGROUND

- 2.1 External audit services are provided by Grant Thornton following their appointment by Public Sector Audit Appointments Ltd (PSAA) for the period from 2018/19 to 2022/23.
- 2.2 The report attached at Appendix 1 provides an update on the status of the 2019/20 audit and informs committee members of a number of relevant emerging issues and developments.
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3. AVAILABLE OPTIONS

- 3.1 It is recommended that the committee consider and note this report. The committee could choose not to consider this report, however this option is not recommended since the report is intended to assist the committee in discharging its responsibilities in relation to external audit and governance.
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4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 It is recommended that the committee notes the report. Given the respective responsibilities of both the external auditor and this committee, a progress report of this nature is judged to be appropriate for consideration by committee members.
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5. RISK

- 5.1 This report is presented for information only and has no decisions which give rise to risk management implications.
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6. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 6.1 No consultation has been undertaken in relation to this matter.
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7. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

7.1 Next steps are outlined within Appendix 1.

8. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix 1- Audit Progress Report and Sector Update
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9. BACKGROUND PAPERS

None