

Urgent Update – External Audit

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 updated audit findings report and progress report of the external auditor.

Reason for urgency

The Chairman has agreed to take this update as an urgent agenda item as the documents relate to the 2019/20 Statement of Accounts which is already on the agenda for this meeting.

Purpose of Report

Committee members are asked to note this report and agree the representations within the amended audit findings report.

This report makes the following recommendations to this Committee:

1. That the updated audit findings report attached at Appendix 1 be noted, and that the representations contained within this be agreed.
2. That the progress report attached at Appendix 2 be noted.

Timetable

Meeting	Date
Audit, Governance and Standards Committee	14 September 2020

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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 2019/20 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 recommends 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
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2. INTRODUCTION AND BACKGROUND

- 1.1 The committee is asked to consider the enclosed reports of the external auditor which relate to the 2019/20 Statement of Accounts, which is already being considered at this meeting.
- 1.2 The Audit Findings Report has already been considered by the committee at its meeting in July. However, at that stage there were a number of areas of work which were outstanding. The version attached at Appendix 1 provides an update on these issues.

3. AVAILABLE OPTIONS

- 1.3 It is recommended that the committee notes these documents and agrees the revised representations included within Appendix 1. The committee could choose not to consider this report, however this option is not recommended since to do so would impede the council's ability to meet its statutory responsibilities in relation to audit and accountability.

4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 It is recommended that the committee notes the external auditor's report and agrees the revised representations. This will enable the council and its auditors to move towards closure of the 2019/20 audit.

5. RISK

- 5.1 This report recommends no decisions which give rise to risk management implications.

6. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 6.1 No consultation has been undertaken in relation to this matter.

7. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 7.1 Next steps are outlined within Appendix 1.
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8. REPORT APPENDICES

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

- Appendix 1: External Auditor's Audit Findings Report (Updated)
 - Appendix 2: External Auditor's Progress Report
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9. BACKGROUND PAPERS

None