

**External Auditor's Annual Report 2020/21**

<b>Final Decision-Maker</b>	Audit, Governance & Standards Committee
<b>Lead Head of Service</b>	Mark Green, Director of Finance, Resources and Business Improvement
<b>Lead Officer and Report Author</b>	Paul Holland, Senior Finance Manager (Client)
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

This report from the Council's External Auditor, Grant Thornton concludes the annual audit process for 2020/21.

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

**Purpose of Report**

Noting

**This report makes the following recommendations to this Committee:**

1. That the external auditor's Annual Report, attached at Appendix 1, be noted.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance & Standards Committee	16 January 2023

# External Auditor's Annual Report 2020/21

## 1. CROSS-CUTTING ISSUES AND IMPLICATIONS

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Impact on Corporate Priorities</b>	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 2020/21 financial statements audit and value for money conclusion.	Director of Finance and Business Improvement
<b>Cross Cutting Objectives</b>	The recommendations set out above will not have any material impact on the cross-cutting objectives.	Director of Finance and Business Improvement
<b>Risk Management</b>	This report is presented for information only and has no decisions which give rise to risk management implications.	Director of Finance and Business Improvement
<b>Financial</b>	The Annual Report provides assurance that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.	Director of Finance and Business Improvement
<b>Staffing</b>	No implications identified.	Director of Finance and Business Improvement
<b>Legal</b>	The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.	Senior Legal Adviser – Corporate Governance
<b>Privacy and Data Protection</b>	None identified.	Director of Finance and Business Improvement
<b>Equalities</b>	The recommendations do not propose a change in service therefore will not require an equalities impact assessment.	Equalities & Communities Officer
<b>Public Health</b>	No implications identified.	Director of Finance and

		Business Improvement
<b>Crime and Disorder</b>	No implications identified.	Director of Finance and Business Improvement
<b>Procurement</b>	No implications identified.	Director of Finance and Business Improvement
<b>Biodiversity and Climate Change</b>	There are no implications on biodiversity and climate change.	Biodiversity and Climate Change Officer

## **2. INTRODUCTION AND BACKGROUND**

- 2.1 The external auditor produces an annual report to conclude the audit process for the year. The purpose of the report is to ensure that the Council has secured proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 2.2 No significant issues were identified, although a number of improvement recommendations have been made, and an unmodified opinion was issued for the 2020/21 Statement of Accounts.
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## **3. AVAILABLE OPTIONS**

- 3.1 As the committee charged with responsibility for overseeing the financial reporting process, the Audit, Governance and Standards Committee is asked to 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 The committee is asked to note this report. The report concludes the annual audit process for 2020/21 and it is considered appropriate for the committee to receive this information at this time.
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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 taken in relation to this report.

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## **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**

- Appendix 1: Auditor's Annual Report 2020/21
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## **9. BACKGROUND PAPERS**

None