

External Audit Progress Report

For Audit and Governance Committee on 30 March 2021

Summary

Lead Member: All

Lead Director: Lee Colyer, Director of Finance, Policy and Development

Head of Service: Rich Clarke, Head of Audit Partnership

Report Author: Lee Colyer, Director of Finance, Policy and Development

Classification: Public document (non-exempt)

Wards Affected: All

Approval Timetable	Date
Management Board	24 March 2021
Audit and Governance Committee	30 March 2021

Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That the committee consider and agree the external audit plan.

1. Purpose of Report and Executive Summary

- 1.1 This report provides the Audit and Governance Committee with an update from the external auditors on progress in delivering their responsibilities.

2. Introduction and Background

- 2.1 The attached report provides an update from the Appointed Auditor, Grant Thornton UK LLP on the progress of their work and updates to the Code of Practice including.
- Progress in delivering the external auditor responsibilities.
 - Audit Plan 2020/21; and
 - Updated guidance on Value for Money arrangements.
- 2.2 This report provides the public with assurance from the external auditors work that public funds are being correctly accounted for and safeguarded.

3. Options Considered

- 3.1 The Audit and Governance Committee could choose not to receive progress reports from the Appointed Auditor.

4. Preferred Option and Reason

- 4.1 The Audit and Governance continues to receive and have regard to, progress reports from the independent external auditors in accordance with the principles of good governance.

5. Consultation on Options

- 5.1 Reports from the Appointed Auditor are produced in accordance with the Professional Code and when published stand as a matter of public record to which significant weight is attached.

6. Appendices and Background Documents

Appendices:

- Appendix A: External Audit Plan 2020/21
- Appendix B: Auditor Guidance Note on Value for Money Arrangements

Background Papers:

- None

7. Cross Cutting Issues

A. Legal (including the Human Rights Act)

The Accounts and Audit Regulations 2015 require the Council to have a sound system of control which includes arrangements for the management of risk. This Report is part of those arrangements and is designed to ensure that the appropriate controls are effective.

There are no immediate legal implications arising from this report.

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B. Finance and Other Resources

None identified at this stage.

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C. Staffing

None identified at this stage.

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D. Risk Management

Risk management is the subject of the report, but it does not of itself raise new risk issues for consideration.

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E. Environment and Sustainability

None identified at this stage.

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F. Community Safety

None identified at this stage.

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G. Equalities

None identified at this stage.

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H. Data Protection

None identified at this stage.

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I. Health and Safety

None identified at this stage.

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J. Health and Wellbeing

None identified at this stage.

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