

Pre-Scrutiny questions and answers on reports being considered by F&A on 13 April 2022

Item 4 - Value for Money Report – Auditor’s Annual Report

Question asked by S Syson

1. With the completion of the Value for Money report does it mean our audit can be signed off?

I ask because the Auditor's report makes mention of **Whole government accounts** and says "We are still waiting for the workbook and guidance from the Government department. until those are received officers are unable to complete the return for us to undertake our work. "

If that work is incomplete what is the state of our Audit?

2. The Auditors state "There is also scope to improve consultation with stakeholders when developing the budget and MTFS including savings schemes. We were not provided with evidence of external consultation around budget or council tax setting. This is an area for improvement. "

What would be an example of external consultation around budget or council tax setting please?

Response from Mike Snow – Head of Finance

1. Value for Money

As Grant Thornton will confirm on Wednesday, the audit cannot be signed off until Whole of Government Accounts (WGA) is "done". This is a bit non-sensical. The WGA forms are still awaited, hence impacting on the completion of all local authority 20/21 audits. When we get the forms, like many district councils, WDC will be below threshold in terms of needing our return to be audited. As a result, GT cannot issue their final Annual Audit Letter, which brings together comments on the audit of accounts, grant claims, VFM. It does not include anything new, and is regarded as more of a formality.

2. Budget Consultation

Being honest here, SDC are ahead of WDC here, with budget consultation continuing to be part of the budget process. Details of the SDC Budget consultation was reported to Cabinet [here](#)

Item 6 – Update on Joint Work of WDC and SDC

Question/ Comment from Councillor Syson

This isn't a question but a comment which is to thank you so much for the Highlight report which I think gives us a much clearer picture of where we are in the whole process.

Response from Chris Elliot – Chief Executive

Many thanks Sydney but very largely down to Tim Oruye (Transformation Programme Manager) for providing the information in the updated format.