



Agenda Item 6

Finance & Audit Scrutiny Committee
22 September 2021

Title: Progress on Audit of Accounts and associated matters from External Auditors

Lead Officer: Mike snow

Portfolio Holder: Richard Hales

Public report / Confidential report: Public

Wards of the District directly affected: N/A

Contrary to the policy framework: No

Contrary to the budgetary framework: No

Key Decision: No

Included within the Forward Plan: No

Equality Impact Assessment Undertaken: N/A

Consultation & Community Engagement: N/A

Final Decision: Yes

Accessibility checked: Yes

Officer/Councillor Approval

Officer Approval	Date	Name
Chief Executive/Deputy Chief Executive	13/09/21	Tony Perks
Head of Service	13/09/21	Mike Snow
CMT	13/09/21	
Section 151 Officer	13/09/21	Mike Snow
Monitoring Officer	13/09/21	Phil Grafton
Finance	13/09/21	Andre Rollins
Portfolio Holder(s)	13/09/21	Richard Hales

1. Summary

- 1.1. In accordance with the agreed Audit Plan, the Audited Statement of Accounts were due to be signed off by this Committee at this meeting. With the current working arrangements, there have been some delays to the completion of the audit. This is discussed more fully within the attached Audit Progress Report from the External Auditors, with the intentions for the Accounts to be now signed off in November.
- 1.2. The External Auditors also provide the following documents for the Committee's attention:-
 - Sector Update Report
 - Lessons from recent Public Interest Reports

2. Recommendations

- 2.1. That the Committee note this report and the report of the External Auditors.
- 2.2. The Committee note the Sector Update Report and the Lessons from recent Public Interest Reports.

3. Reasons for the Recommendation

- 3.1. The draft 2020/21 Statement of Accounts was prepared ahead of the 31 July deadline, with the intention for the audits accounts to be published by the official deadline of 30 September. For reasons discussed within the attached report from the Council's external auditors, this will not be possible. The audit is still progressing, with Audit Findings Report due to be reported to the Committee's next meeting, so enabling the accounts to subsequently signed off.
- 3.2. Whilst it is disappointing that the accounts will not be signed off by the official deadline, the Council will be far from unique. Last year a large proportion of audits were not signed off by the deadline, with many bodies expecting to be in this position for the 2020/21 Accounts.
- 3.3. Grant Thornton have also provided the following documents for the Committee's attention:-
 - Sector Update Report
 - Lessons from recent Public Interest Reports

4. Policy Framework

4.1. **Fit for the Future (FFF)**

- 4.1.1. The Audit of the Council's Accounts supports all of the Council's services and strategies.

5. Budgetary Framework

- 5.1. At this stage there are no changes to the cost of the audit ad reported to the Committee in July.

6. Risks

- 6.1. The requirement for external auditors is part of the assurance framework under which all local authorities operate. The audit of the accounts and associated grant claims seeks to provide assurance to all stakeholders that the Council's finances, as reported in the Accounts, are being properly managed.

7. Alternative Option(s) considered

- 7.1. None