
Report to: Governance and Audit Committee

Date: 13 October 2022

Subject: External audit progress report

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Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

1. Purpose of this report

- 1.1 To provide an update on external audit matters that have occurred since the last meeting.
- 1.2 To present to the Committee for their information the response to the external auditor on a range of questions raised by them to 'those charged with governance'.

2. Information

Annual Accounts 2020/21 – Final Audit Update

- 2.1 The audit completion report was presented to the Committee meeting on 13 January 2022. The final audit certificate was pending due to awaiting clarification from Government on potential sampling audit for the Whole of Government Accounts return, which has been submitted in September in line with the deadline. This further instruction is still awaited.

External Audit 2021/22 Timetable & Approach

- 2.2 In the July meeting, Mazars informed the Committee of the audit plan, approach and timing set for 2021/22 audit. Mazars has now completed their interim audit review. At that meeting Mazars presented their draft Audit

Strategy Memorandum and have now confirmed that this has been finalised with only minor changes and they consider therefore it does not need to be formally considered again by this Committee.

- 2.3 As part of Mazars routine audit work a number of responses are required from management and those charged with governance with regard to fraud and litigation. Attached at **Appendix 1** is the response to a range of questions raised by the external auditor to 'those charged with governance'. In accordance with the decision made at the last meeting of the Governance and Audit Committee the proposed response was circulated to Members and agreed via email in order to comply with the timescale of 30 September. The final response is attached as Appendix 1 for information and transparency.

3. Tackling the Climate Emergency Implications

- 3.1 There are no climate emergency implications directly arising from this report.

4. Inclusive Growth Implications

- 4.1 There are no inclusive growth implications directly arising from this report

5. Financial Implications

- 5.1 There are no financial directly arising from this report.

6. Legal Implications

- 6.1 There are no legal implications directly arising from this report.

7. Staffing Implications

- 7.1 There are no staffing implications directly arising from this report.

8. External Consultees

- 8.1 No external consultations have been undertaken.

9. Recommendations

- 9.1 To note the external audit activities.
9.2 To note the letter to Mazars attached as Appendix 1.

10. Background Documents

None.

11. Appendices

Appendix 1 - Auditor letter response from those charged with governance