

Audit and Governance Committee 31 January 2022

Report Title	External Audit progress report, Grant Thornton	
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List of Appendices

Appendix 1: External Audit progress report

1. Purpose of Report

- 1.1 To provide the committee with a progress update on the work being undertaken by the external auditor, Grant Thornton. The report also includes a sector update which provides a summary of emerging national issues and areas for the Committee to consider in relation to these.

2. Executive Summary

- 2.1 The Council's external auditors will undertake initial planning work for the 2021/22 audit in November/December 2021. The progress report sets out what this initial planning involves and the key deliverables.
- 2.2 The report also indicates the intended Audit Fee for 2021/22 which is £350,000.

3. Recommendations

- 3.1 It is recommended that the Committee:
- a) Note the progress report and sector update attached as Appendix 1.
- 3.2 Reason for Recommendations –
- For the Committee to exercise its duties and responsibilities within its Terms of Reference for considering reports of the External Auditor.

4. Report Background

4.1 The external auditor's progress report attached at Appendix 1 provides the committee with an update on planning for the 2021/22 external audit work. Planning work is due to commence in November/December 2021 and the timeframes for the key deliverables are detailed. It is planned that audit findings will be reported in September 2022.

4.2 The sector update includes the following:-

- a number of challenge questions in respect of emerging issues which the Committee may wish to consider.
- an update on the Public Accounts Committee (PAC)
- Government response to the Redmond Review
- Government response on Local Authority financial stability and the Section 114 regime
- LA COVID-19 pressures
- Public Sector Audit Appointments 2023/24.

5. Issues and Choices

5.1 The report provides a factual update on delivery of the external audit planning for 2021/22, together with briefings on matters of local government interest. There are no alternative recommendations arising from this report.

6. Implications (including financial implications)

6.1 Resources and Financial

6.1.1 None specific to this report.

6.2 Legal

6.2.1 None specific to this report.

6.3 Risk

6.3.1 None specific to this report.

6.4 Consultation

6.4.1 None specific to this report.

6.5 Consideration by Scrutiny

6.5.1 Not required on this occasion.

6.6 Climate Impact

6.6.1 None specific to this report.

6.7 **Community Impact**

6.7.1 None specific to this report.

7. Background Papers

7.1 None.