

NORTH NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

5th May 2022

Report Title	External Audit progress report	
Report Author	Janice Gotts, Executive Director of Finance	
Contributors/Checkers/Approvers		
North MO		
North S151		
Other Director/SME	N/a	N/a

Appendix

Appendix A – 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 the emerging national issues and areas for the Committee to consider.

2. Executive Summary

- 2.1. The Council's external auditors will undertake initial planning work for the 2021/22 audit in November/December 2022. The progress report sets out what this initial planning involves and the key deliverables.

3. Recommendations

- 3.1. It is recommended that the Committee.

a) Note the progress report and sector update attached as Appendix A.

- 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 June/July 2022 and 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 commentary about the levelling up white paper.
- 4.3. The update also includes emerging issues around asset valuations and the impact of delivering timely statement of accounts.

5. Issues and Choices

- 5.1. The report provides an 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 specific to this report.

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. Council Constitution.