

<b>DECISION-MAKER:</b>	<b>GOVERNANCE COMMITTEE</b>
<b>SUBJECT:</b>	<b>EXTERNAL AUDIT - 2021/22 AUDIT RESULTS REPORT</b>
<b>DATE OF DECISION:</b>	<b>24 APRIL 2023</b>
<b>REPORT OF:</b>	<b>EY LLP (EXTERNAL AUDITOR)</b>

<b><u>CONTACT DETAILS</u></b>			
<b>Executive Director</b>	<b>Title</b>	Executive Director Corporate Services	
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<b>STATEMENT OF CONFIDENTIALITY</b>
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N/A
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<b>BRIEF SUMMARY</b>
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The Audit Results Report summarises the findings from the 2021/22 audit. It includes the messages arising from the audit of the Council's financial statements and the work undertaken to assess the Council's arrangements to secure value for money in its use of resources.

The report summarises the status of our audit for the forthcoming meeting of the Governance Committee. We will update the Committee at its meeting, scheduled for 24 April 2023, on further progress to that date and explain the remaining steps to the issue of our final opinion.

The audit is designed to express an opinion on the 2021/22 financial statements and address current statutory and regulatory requirements. This report contains our findings related to the areas of audit emphasis, our views on SCC's accounting policies and judgements and material internal control findings. Each year sees further enhancements to the level of audit challenge and the quality of evidence required to achieve the robust professional scepticism that society expects. We thank the management team for supporting this process.

<b>RECOMMENDATIONS:</b>
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(i)	To note the 2021/22 Audit Results Report as attached
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<b>REASONS FOR REPORT RECOMMENDATIONS</b>
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1.	Please see summary above.
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<b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>
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2.	None
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<b>DETAIL (Including consultation carried out)</b>
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3.	See summary above and attached Audit Results Report.
<b>RESOURCE IMPLICATIONS</b>	
<b><u>Capital/Revenue</u></b>	
4.	None
<b><u>Property/Other</u></b>	
5.	None
<b>LEGAL IMPLICATIONS</b>	
<b><u>Statutory power to undertake proposals in the report:</u></b>	
6.	<ul style="list-style-type: none"> <li>Local Audit and Accountability Act 2014</li> <li>Accounts and Audit Regulations 2015</li> </ul>
<b><u>Other Legal Implications:</u></b>	
7.	None
<b>RISK MANAGEMENT IMPLICATIONS</b>	
8.	None
<b>POLICY FRAMEWORK IMPLICATIONS</b>	
9.	None

<b>KEY DECISION?</b>	<b>No</b>
<b>WARDS/COMMUNITIES AFFECTED:</b>	N/A
<b><u>SUPPORTING DOCUMENTATION</u></b>	
<b>Appendices</b>	
1.	2021/22 Southampton City Council Audit Results Report

**Documents In Members' Rooms**

1.	N/A
<b>Equality Impact Assessment</b>	
<b>Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.</b>	<b>No</b>
<b>Data Protection Impact Assessment</b>	
<b>Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.</b>	<b>No</b>
<b>Other Background Documents</b>	
<b>Other Background documents available for inspection at:</b>	
<b>Title of Background Paper(s)</b>	<b>Relevant Paragraph of the Access to Information Procedure Rules /</b>

		Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None	