

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	External Audit – 2021/22 Auditors Annual Report		
DATE OF DECISION:	13 November 2023		
REPORT OF:	EY LLP (External Auditor)		
<u>CONTACT DETAILS</u>			
Executive Director	Title	Executive Director Corporate Services	
	Name:	Mel Creighton	Tel: 023 8083 35
Author:	E-mail:	Mel.creighton@southampton.gov.uk	
Author:	Title	EY LLP	
	Name:	Kevin Suter	Tel:
	E-mail:	ksuter@uk.ey.com	
STATEMENT OF CONFIDENTIALITY			
N/A			
BRIEF SUMMARY			
<p>The National Audit Office’s Code of Audit Practice requires auditors to prepare an Auditors Annual Report and issue it to each audited body. The Auditors Annual Report summarises key findings from across the range of the auditor’s work and responsibilities under statute and the Code, in relation to the 2021/22 audit. It provides a clear, readily understandable commentary on the results of the auditor’s work and highlights any issues that the auditor wishes to draw to the attention of the public. Under the requirements of the 2020 Code regarding the value for money conclusion, it also includes a commentary on the Council’s arrangements regarding financial sustainability, governance, and improving economy, efficiency and effectiveness. The Auditors Annual Report is a public facing document and is written for a wider audience because it must be published by the audited body.</p>			
RECOMMENDATIONS:			
	(i)	To note the 2021/22 Auditors Annual Report Report as attached	
	(ii)		
REASONS FOR REPORT RECOMMENDATIONS			
1.	Please see summary above, with regard to the requirement to issue an Auditors Annual Report. The Accounts and Audit Regulations require the Auditors Annual Report to be published on the Authority’s website.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None		
DETAIL (Including consultation carried out)			
3.	See summary above and attached Auditors Annual Report		

RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
4.	None
<u>Property/Other</u>	
5.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
6.	<ul style="list-style-type: none"> Local Audit and Accountability Act 2014 Accounts and Audit Regulations 2015
<u>Other Legal Implications:</u>	
7.	None
RISK MANAGEMENT IMPLICATIONS	
8.	None
POLICY FRAMEWORK IMPLICATIONS	
9.	None
KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Auditors Annual Report 2021/22
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at:	
Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None