

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – 2020/21 AUDIT RESULTS REPORT		
DATE OF DECISION:	4 OCTOBER 2021		
REPORT OF:	EY LLP		
<u>CONTACT DETAILS</u>			
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STATEMENT OF CONFIDENTIALITY	
Not Applicable	
BRIEF SUMMARY	
The Audit Results Report summarises the findings from the 2020/21 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.	
RECOMMENDATIONS:	
	(i) To note the external auditor's Audit Results Report as attached in the Appendix.
	(ii) To approve the letter of representation.
REASONS FOR REPORT RECOMMENDATIONS	
1.	The Governance Committee's terms of reference require it to be satisfied that appropriate action is taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
	None
DETAIL (Including consultation carried out)	
1.	<p>The audit results report has been shared with officers (the Executive Director Finance and Commercialism, the Head of Financial Planning and Management, AND the MTFs & Revenue Manager) for comment prior to submission into papers.</p> <p>The letter of representation has been prepared by officers and is a statement to the auditor that all matters relevant to their responsibilities have been declared to the auditor and, where appropriate, presented in the financial statements.</p>

2.	The external auditor will be in attendance at the Governance Committee meeting to answer questions and to provide an update of any further findings identified since the preparation of the audit results report.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
	None
<u>Property/Other</u>	
	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
	<ul style="list-style-type: none"> • Local Audit and Accountability Act 2014 • Accounts and Audit Regulations 2015
<u>Other Legal Implications:</u>	
	None
RISK MANAGEMENT IMPLICATIONS	
	None
POLICY FRAMEWORK IMPLICATIONS	
	None

KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	N/A
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Audit Results Report 2020/21
2.	Letter of management representation 2020/21

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