

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – AUDITORS ANNUAL REPORT 2020-21		
DATE OF DECISION:	14 February 2022		
REPORT OF:	EY LLP (EXTERNAL AUDIT)		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	David White	Tel:
	E-mail:	dwhite@uk.ey.com	
Director	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 2020/21 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 new 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 Auditors Annual Report 2020-21 as attached
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	
1.	None
DETAIL (Including consultation carried out)	
	<p>See summary above, and attached Auditors Annual Report.</p> <p>The Auditors Annual Report has been shared with officers (the Executive Director: Finance and Commercialisation, and the Head of Financial Planning and Management) for comment prior to submission into papers, and the comments received have been reflected in the report.</p>
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.	Auditors Annual Report 2020-21

Documents In Members' Rooms

1.	N/A
----	-----

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	