



AUDIT & SCRUTINY COMMITTEE

11 July 2023

REPORT TITLE:	External Audit Plan for 2021/22
REPORT OF:	Tim Willis, Interim Resources Director

REPORT SUMMARY

This report attaches the plan from our external auditors, Ernst & Young, when carrying out their audit of the 2021/22 accounts.

RECOMMENDATIONS

That the Committee notes this report.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

1.1 It is the responsibility of the Council's audit committee function to oversee the audit of the accounts.

2.0 OTHER OPTIONS CONSIDERED

2.1 None.

3.0 BACKGROUND INFORMATION

3.1 The 2021/22 draft accounts were published in July 2022. The impact of the delay in this audit may give rise to adjustments to the accounts, which may have an impact on the level of reserves brought forward from 2021/22 (and so the 2022/23 draft accounts, which were published in May 2023) as well as the 2023/24 budget, if any adjustments are recurring.

3.2 The audit is scheduled to be complete in time for EY to provide an opinion on the accounts, for reporting to the 26 September meeting of this committee.

4.0 FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications as a result of noting this report. There is a budget to fund the audit. Any material items that come to light as a result of the audit will be reflected in the 2021/22 accounts.

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5.0 LEGAL IMPLICATIONS

5.1 None.

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6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 None.

7.0 RELEVANT RISKS

7.1 Any adverse outcome from the 2021/22 audit that has not been anticipated in the 2022/23 accounts will need to be funded from reserves.

8.0 ENGAGEMENT/CONSULTATION

8.1 None.

9.0 EQUALITY IMPLICATIONS

9.1 None.

Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health
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10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 None.

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APPENDICES

Appendix A: EY Audit Plan.