



## **AUDIT & SCRUTINY COMMITTEE**

**14 November 2023**

<b>REPORT TITLE:</b>	Draft Audit Results Reports for 2021-22 Accounts
<b>REPORT OF:</b>	Tim Willis, Interim Director – Resources
<b>REPORT IS FOR:</b>	Information

### **REPORT SUMMARY**

This report introduces the Draft Audit Results Reports for the 2021-22 Accounts prepared by the Council's external auditors EY.

The annual audit expresses an opinion on the Council's financial statements and addresses current statutory and regulatory requirements. The Draft Audit Result Report contains the external auditor's findings related to the areas of audit emphasis, their views on the Council's accounting policies and judgements and their finding on material internal controls.

Our Audit Partner, Elizabeth Jackson, will attend this meeting to present the report and to answer questions from members.

### **SUPPORTING INFORMATION**

#### **1.0 BACKGROUND INFORMATION**

The audit work on the 2021/22 accounts is still in progress. Most of the work is substantially complete and is currently undergoing review. The following significant areas are currently outstanding:

- Valuation of PPE
- Minimum Revenue Provision
- Group accounting boundary (specifically, the Brentwood Development Partnership joint venture)
- Going Concern Review

The report also sets out the items relating to the completion of the audit procedures that are currently outstanding (Appendix B on page 43). The auditors highlight that

they cannot confirm the final form of our audit opinion until all of the audit procedures are complete.

The final set of findings from the audit, along with the final accounts for 2021/22, will be reported to this committee once the audit has been finalised.

## **2.0 FINANCIAL IMPLICATIONS**

**Name & Title: Tim Willis, Director – Resources & Section 151 Officer**  
**Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk**

Contained within the body of the report.

## **3.0 LEGAL IMPLICATIONS**

**Name & Title: Claire Mayhew, Joint Acting Director – People & Governance and Monitoring Officer**  
**Tel & Email: 01277 312500 / claire.mayhew@brentwood.rochford.gov.uk**

All relevant legal considerations have been taken fully into account in compiling this report.

## **4.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

None.

## **7.0 RELEVANT RISKS**

None.

## **8.0 ENGAGEMENT/CONSULTATION**

None.

## **9.0 EQUALITY IMPLICATIONS**

None.

## **10.0 ECONOMIC AND CLIMATE IMPLICATIONS**

None.

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**APPENDICES**

Appendix A: Draft Audit Result Report 2021/22

**BACKGROUND PAPERS**

None

**SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>