

Title:	Deloitte: Auditor's Annual Report for 2021/22 to the Audit Committee
Meeting:	Audit Committee
Date:	25 October 2023
Classification:	Part 1
Key Decision:	No
Report Authors:	Deloitte External Auditor
Executive Councillor:	Councillor Cox, Leader and Cabinet Member for Special Educational Needs & Disability

1. Executive Summary

- 1.1 To present the External Auditor's Annual Report for 2021/22 to the Audit Committee.

2. Recommendation

- 1.2 **The Committee approves the Auditor's Annual Report for 2021/22**

3. Background

- 1.3 This Annual Report summarises the key issues arising from the work Deloitte have carried out during the year as the Council's auditors and highlights the key findings that should be considered by the Council. This includes the reporting on Deloitte's Value for Money work and commentary on the Council's arrangements.
- 1.4 It is intended to be a short document, aimed at key external stakeholders including members of the public, to inform them about the results of the audit. It will be posted onto the Council's website.
- 1.5 A senior representative of Deloitte (the appointed External Auditor to the Council) will present this report to the Audit Committee and respond to Members' questions.

4. Financial Implications

- 1.6 The fee for the audit work is set by Public Sector Audit Appointments Limited and agreed with the Council before the start of the audit. Issues arising during the course of the audit can impact on the audit fee payable. Any increase on top of the original scale fee for 2021/22 has not yet been confirmed with the Council or approved by PSAA.

5. Legal Implications

- 1.7 The Council is required to have an external audit of its activities that complies with the requirements of the National Audit Offices (NAO)' Code of Audit Practice (the Code). The production and publication of an Auditor's Annual Report is also a requirement of the Code. By considering this report, the Committee can satisfy itself that this requirement is being discharged.

6. Carbon Impact

- 1.1. None

7. Equalities

- 1.2. None

8. Consultation

- 1.3. The Auditor's Annual Report for 2021/22 has been discussed and agreed with the Executive Director (Finance and Resources).

9. Background Papers

- The National Audit Office's Code of Audit Practice 2020
- Public Sector Appointments Limited scale fees for local government bodies 2021/22

10. Appendix:

Appendix 1: Deloitte's Auditor's Annual Report 2021/22