

Title: Deloitte: Final Report to the Audit Committee on the 2021/22 audit

Meeting: Audit Committee

Date: 10 January 2024

Classification: Part 1

Key Decision: No

Report Authors: Deloitte External Auditor

Executive Councillor: Not applicable

1. Executive Summary

- 1.1. This final report summarises the results of the work completed for the 2021/22 financial year with regard to:
- the opinion on the Statement of Accounts
 - the commentary on the Council's Value for Money arrangements conclusion.

2. Recommendations

- 2.1. The Committee accepts the Final Report to the Audit Committee on the 2021/22 audit.**

3. Background

- 3.1. The Audit Committee received an earlier version of this report at its 25 October meeting, which summarised the results of the work that Deloitte had completed at that date. At that time their audit was substantially complete and subject to the finalisation of a few matters. This report is the final report now that their audit is complete.
- 3.2. 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.
- 3.3. The Auditor's Annual Report for 2021/22 is being presented elsewhere on this agenda and includes the reporting on Deloitte's Value for Money work and commentary on the Council's arrangements.

4. Financial Implications

- 4.1. 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 increases on top of the original scale fee for 2021/22 have not yet been confirmed with the Council or approved by PSAA.

5. Legal Implications

- 5.1. The Council is required by statute to have an external audit of its activities that complies with the requirements of the Code of Audit Practice (the Code) issued by the National Audit Office. By considering this report, the Committee can satisfy itself that this requirement is being discharged with no direct legal implications for the Council.

6. Carbon Impact

- 6.1. None

7. Equalities

- 7.1. None

8. Consultation

- 8.1. The contents of this report have been discussed and agreed with the Executive Director (Finance and Resources).

9. Background Papers

None

10. Attachment: Deloitte Final Report to the Audit Committee on the 2021/22 audit

Report Authorisation

This report has been approved for publication by:

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	Name:	Date:
S151 Officer	Pete Bates	21/12/2023
Monitoring Officer	Not applicable	
Executive Director(s)	Joe Chesterton	19/12/2023
Relevant Cabinet Member(s)	Not applicable	