

**Meeting:** Audit Committee  
**Date:** 10 January 2024  
**Classification:** Part 1  
**Key Decision:** No  
**Title of Report:** **Deloitte: Auditor's Annual Report for 2021/22**

**Executive Director:** Joe Chesterton: Executive Director (Finance and Resources)

**Report Author:** Deloitte External Auditor

**Executive Councillor:** Not applicable – external report

**1. Executive Summary**

1.1 To present the External Auditor's Annual Report for 2021/22 to the Audit Committee, that was tabled at the last meeting.

**2. Recommendations**

2.1 **The Committee approves the Auditor's Annual Report for 2021/22.**

**3. Background**

3.1 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.

3.2 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.

3.3 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. Reason for decision**

4.1 **External audit provides assurance to assist the Audit Committee to effectively discharge its responsibilities as per its Terms of Reference. The delivery of the external audit assists the Audit Committee with obtaining assurance that the Financial Statements and Annual**

**Governance Statement appropriately reflects the conditions at the Council.**

**5. Other options**

5.1 None.

**6. Financial implications**

6.1 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 increase on top of the original scale fee for 2021/22 has not yet been confirmed with the Council or approved by PSAA.

**7. Legal implications**

7.1 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.

**8. Policy context**

8.1 None.

**9. Carbon impact**

9.1 None.

**10. Equalities**

10.1 None.

**11. Consultation**

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

**12. Contribution to the Council's aims and objectives**

12.1 Audit work provides assurance and identifies opportunities for improvement that contribute to the delivery of all Corporate Plan objectives.

**13. Risk assessment**

13.1 External audit work is undertaken on a risk-focussed basis as outlined the in the external audit planning report each year.

**14. Value for money**

14.1 None.

**15. Report Authorisation**

This report has been approved for publication by:		
	Name:	Date:
S151 Officer	Joe Chesterton	29/12/2023
Monitoring Officer	N/A	N/A
Executive Director	Joe Chesterton	29/12/2023
Relevant Cabinet Member	N/A	N/A

**16. Appendices**

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