

<b>Title:</b>	<b>Deloitte: Report to the Audit Committee on the audit for the year ended 31 March 2023</b>
<b>Meeting:</b>	Audit Committee
<b>Date:</b>	24 April 2024
<b>Classification:</b>	Part 1
<b>Key Decision:</b>	No
<b>Report Authors:</b>	Deloitte External Auditor
<b>Executive Councillor:</b>	Not applicable

## **1. Executive Summary**

- 1.1. This report summarises the results of the work completed to date for the 2022/23 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 Report to the Audit Committee on the audit for the year ended 31 March 2023.**

## **3. Background**

- 3.1. 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.
- 3.2. The Auditor's Annual Report for 2022/23 will be presented at the next meeting of Audit Committee and will include 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 (PSAA) 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 2022/23 are subject to the fees variation process as outlined by the 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.

#### **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 Report to the Audit Committee on the audit for the year ended 31 March 2023**