

Southend-on-Sea City Council

Report of the Executive
Director (Finance and Resources)

to

Audit Committee

on

21 March 2023

**Agenda
Item No.**

Report prepared by: Deloitte External Auditor

Deloitte: Final Report to the Audit Committee on the audit for the year ended 31 March 2021

A Part 1 Public Agenda Item

1. Purpose of Report

- 1.1. This report summarises the results of the work completed to date for the 2020/21 financial year with regard to:
- the opinion on the Statement of Accounts
 - the commentary on the Council's Value for Money arrangements conclusion.

2. Recommendation

- 1.2. The Committee accepts the Final Report to the Audit Committee on the audit for the year ended 31 March 2021.**

3. Background

- 1.3. 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.
- 1.4. This final report is an update to the one presented to Audit Committee on 23 November 2022. That report followed a series of progress updates provided by Deloitte on 13 December 2021, 27 April 2022 and 20 July 2022 regarding the status of the 2020/21 audit of the Statement of Accounts. These updates were provided in letters dated 9 December 2021, 13 April 2022 and 1 July 2022 and a senior representative attended all meetings virtually to provide the updates and to respond to any comments.

4. Corporate Implications

- 1.5. Contribution to the Southend 2050 Road Map
- Audit work provides assurance and identifies opportunities for improvements that contribute to the delivery of all Southend 2050 outcomes.

1.6. Financial Implications

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.

1.7. Legal Implications

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.

1.8. People Implications

None

1.9. Property Implications

None

1.10. Consultation

The contents of this report has been discussed and agreed with the Executive Director of Finance and Resources.

1.11. Equalities and Diversity Implications

None

1.12. Risk Assessment

Periodically considering whether the external auditor is delivering the agreed Annual Audit Plan helps mitigate the risk that this statutory requirement is not met.

1.13. Value for Money

The report includes an update on the auditor's work on Value for Money. The auditor's commentary will be contained in their Auditor's Annual Report for 2020/21 which is being finalised over the coming weeks.

1.14. Community Safety Implications

None

1.15. Environmental Impact

None

5. Background Papers

None

6. Attachment: Deloitte Final Report to the Audit Committee on the audit for the year ended 31 March 2021