

Bath & North East Somerset Council		
MEETING:	Corporate Audit Committee	
MEETING DATE:	29th April 2021	AGENDA ITEM NUMBER
TITLE:	External Audit Update	EXECUTIVE FORWARD PLAN REFERENCE: E
AN OPEN PUBLIC ITEM		
<p>List of attachments to this report:</p> <p>Appendix 1 – External Audit Letter</p> <p>Appendix 2 – Audit Plan for the Council</p> <p>Appendix 3 – Audit Plan for the Avon Pension Fund</p>		

1 THE ISSUE

- 1.1 The External Auditor will present their External Audit letter summarising their work for the year along with their Audit Plans for the Council and Avon Pension Fund.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –
- a) Note the External Audit Letter. (App 1)
 - b) Endorse the Audit Plans for the Council and Avon Pension Fund. (App 2 & 3)

3 FINANCIAL IMPLICATIONS

- 3.1 There are no new financial implications from this report directly. However, the External Auditor will present their Audit Plan and any change to Audit Fees at the meeting.

4 THE REPORT

- 4.1 Appendix 1 details the Annual Audit Letter which summarises the work undertaken by the External Auditor over the past year. Much of this has already been reviewed and discussed by the Committee and the External Auditor will provide a briefing on its contents at the meeting.

- 4.2 The Committee will be aware of the significant delays to the completion of work and the approval process for the Annual Accounts during the last 12 months which were discussed in detail at its last two meetings.
- 4.3 Appendix 2 & 3 outlines the work required and approach to be taken with regards to the External Audit of the Council and the Avon Pension Fund. The External Auditor will provide a full verbal briefing on these Plans at the Committee.

5 RISK MANAGEMENT

- 5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new significant risks or issues to report to the Committee as a result of this report.

6. EQUALITIES

- 6.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

7 CONSULTATION

- 7.1 Consultation has been carried out with the Section 151 Finance Officer.

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Background papers	
Please contact the report author if you need to access this report in an alternative format	