

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>23<sup>rd</sup> September 2021</b>	<b>AGENDA ITEM NUMBER</b>
TITLE:	<b>External Audit - Update</b>	EXECUTIVE FORWARD PLAN REFERENCE: <b>E</b>
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b>		
<b>Appendix 1 – Update Report</b>		

## **1 THE ISSUE**

1.1 The External Auditor will present an update on their work and progress towards auditing the Council's Accounts for 2020/21 and next steps.

## **2 RECOMMENDATION**

2.1 The Corporate Audit Committee is asked to note the update report.

## **3 FINANCIAL IMPLICATIONS**

3.1 There are no new financial implications from this report directly.

## **4 THE REPORT**

4.1 Appendix 1 details an update on the External Auditor's work and progress towards the completion of the audit of the Council's Annual Accounts.

4.2 The Committee will be aware of the significant delays to the completion of work and the approval process for the Annual Accounts for the previous year which were discussed in detail at its last three meetings.

4.3 The External Auditor will provide a briefing on their plans for completion of their work for this year's accounts at the meeting along with a proposal to move the date of the Committee's next meeting to December 15<sup>th</sup> in order to assist the process.

## 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.

<b>Contact person</b>	Jeff Wring (01225 47323)
<b>Background papers</b>	
<b>Please contact the report author if you need to access this report in an alternative format</b>	