

Bath & North East Somerset Council		
MEETING:	Corporate Audit Committee	
MEETING DATE:	28th April 2022	AGENDA ITEM NUMBER
TITLE:	Informing the Audit Risk Assessment	EXECUTIVE FORWARD PLAN REFERENCE: E
AN OPEN PUBLIC ITEM		
List of attachments to this report: Appendix 1 – Informing the Audit Risk Assessment – Council & Avon Pension Fund		

1 THE ISSUE

- 1.1 The Council is required to update the Committee on its responses to the External Auditor's risk assessment in relation to its planned work.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –

Note the Council's response to the External Auditors 'informing the audit risk assessment' questions (App 1)

3 FINANCIAL IMPLICATIONS

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

4 THE REPORT

- 4.1 As part of the External Auditor's work the Council is required to respond to a series of questions entitled 'informing the audit risk assessment' and report these to the Audit Committee.
- 4.2 The questions relate to the Council and Avon Pension Fund and cover the following key areas for the year 2021/22 –
- General Enquiries of Management
 - Fraud,
 - Laws and Regulations,

- Related Parties,
- Going Concern, and
- Accounting Estimates.

4.3 Council Officers and the External Auditor will provide a verbal update on this process at the formal meeting.

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	