

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	