

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	19th May 2022	AGENDA ITEM NUMBER
TITLE:	External Audit – Annual Report	EXECUTIVE FORWARD PLAN REFERENCE: E
AN OPEN PUBLIC ITEM		
List of attachments to this report:		
Appendix 1 – Annual Report		

1 THE ISSUE

- 1.1 The External Auditor will present a summary of the outcomes from their work for the last year including their assessment of VFM at the Council and issues for the Audit Committee to consider.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –
Note the Annual Report, VFM Report and recommendations arising

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 separately at the meeting.

4 THE REPORT

- 4.1 Appendix 1 details the Annual Audit Report 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 have previously been updated around the changed approach to the review of VFM by the External Auditor. The attached report at Appendix 1 details the approach, methodology and outcomes of this work for the year 2020/21.

- 4.3 It is important to remember that 2020/21 was the first year of the Covid-19 Pandemic and the Committee are aware of the significant impacts on the Council and its working arrangements during this time.
- 4.4 Due to the delays in completion of the audit of the financial accounts the VFM review is being reported later than originally planned. The Committee were updated on these issues at its last meeting.
- 4.5 The External Auditor will provide a fuller briefing at the meeting on the report and its outcomes and Officers will be present to update the Committee on the Council's response to this work.

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	