

Bath & North East Somerset Council		
MEETING:	Corporate Audit Committee	
MEETING DATE:	24th November 2022	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 – Update Report</p> <p>Appendix 2 – VFM Delay Letter</p> <p>Appendix 3 – Draft Audit Findings Report – Avon Pension Fund</p>		

1 THE ISSUE

- 1.1 The External Auditor will present an update on their work and progress towards auditing the Council's Accounts for 2021/22 and next steps.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to note the update report and current position with regards to the Council's audit of its Accounts for 2021/22.

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 in previous years and the report sets out the background to issues affecting this years audit and the planned timeframes for completion. It is now intended that the Accounts should be available for sign-off at our January meeting.

4.3 Also included is a letter formally delaying the work around the VFM assessment as well as the draft findings report for the Avon Pension Fund's accounts which is substantially completed.

4.4 The External Auditor will provide a fuller briefing 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	