

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>1<sup>st</sup> November 2023</b>	<b>AGENDA ITEM NUMBER</b>
TITLE:	<b>External Audit - Update</b>	
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b>		
<b>Appendix 1 – External Audit Plan for the Avon Pension Fund</b>		
<b>Appendix 2 – External Audit Plan for the VFM Assessment for B&amp;NES</b>		

## 1 THE ISSUE

- 1.1 The External Auditor will present their 2022/23 Audit Plan for the Avon Pension Fund and VFM Assessment and update on progress with regard to the Audit of the Council's Accounts.

## 2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –

Note the 2022/23 External Audit Plan for the Avon Pension Fund (Appendix 1) and VFM Assessment for B&NES (Appendix 2).

## 3 FINANCIAL IMPLICATIONS

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

## 4 THE REPORT

- 4.1 The External Auditor has reported previously to Committee issues relating to the completion of their planned work and the approval process for the Annual Accounts when they presented their audit plan for the Council in July 2023. They will provide a verbal update on progress to complete this year's audit, which is planned to be presented to the Audit Committee on the 22<sup>nd</sup> November.

- 4.2 Appendix 1 outlines the work required and approach to be taken with regards to the 2022/23 External Audit of the Avon Pension Fund which is related to the Council as

the administering authority. The External Auditor will provide a verbal briefing on this Audit Plan at the Committee meeting.

- 4.3 Appendix 2 outlines the work required to complete the VFM assessment for the Council and again the External Auditor will provide a verbal briefing on this review at the Committee meeting.

## **5 RISK MANAGEMENT**

- 5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are not any 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, Director – One West (01225 477323)
<b>Background papers</b>	
<b>Please contact the report author if you need to access this report in an alternative format</b>	