

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	22nd November 2023	AGENDA ITEM NUMBER
TITLE:	External Audit – Annual Report – 2021/22 & 2022/23	
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 including their assessment of VFM at the Council for the years 2021/22 and 2022/23 and issues for the Audit Committee to consider.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –

Note the Annual Report including the VFM conclusions and the recommendations arising.

3 FINANCIAL IMPLICATIONS

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

4 THE REPORT

- 4.1 Appendix 1 details the External Auditor's Annual Audit Report which summarises the work undertaken by them over the years 2021/22 and 2022/23. The External Auditor has previously detailed the background reasons for the delays to the year 2021/22 and why two years assessments were carried out at the same time.
- 4.2 For reference the Committee have previously been updated around the changed approach to the review of VFM by the External Auditor and Appendix 1 provides specific details around the approach, methodology and outcomes of this work for the years 2021/22 and 2022/23.

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 in relation to the recommendation. 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.

Contact person	Jeff Wring (01225 47323)
Background papers	
Please contact the report author if you need to access this report in an alternative format	