

External Auditor’s Interim Annual Report Financial Years 2021/22 and 2022/23

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| Committee considering report: | Governance Committee |
| Date of Committee: | 16 April 2024 |
| Portfolio Member: | Councillor Iain Cottingham |
| Report Author: | Shannon Coleman-Slaughter |
| Forward Plan Ref: | G4535 |

1 Purpose of the Report

This report provides members with the interim audit report provided by Grant Thornton in respect of financial years 2021/22 and 2022/23. The external auditor is supplying an interim report as part of its duty under the Local Audit and Accountability Act 2014 to be satisfied that the Council has made proper arrangements for securing economy, efficiency, and effectiveness in respect of its use of resources. Known as value for money.

2 Recommendation

No recommendations are included within this report. Report is for members to note only.

3 Implications and Impact Assessment

| Implication | Commentary |
|-------------------------|--|
| Financial: | Not applicable |
| Human Resource: | Not applicable |
| Legal: | Under the Local Audit and Accountability Act 2014 the external auditor is required to provide an opinion and be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in respect of its use of resources. |
| Risk Management: | Not applicable |

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|--|-----------------|----------------|-----------------|-------------------|
| Property: | Not applicable | | | |
| Policy: | Not applicable | | | |
| | Positive | Neutral | Negative | Commentary |
| Equalities Impact: | | | | |
| A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality? | | X | | |
| B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users? | | X | | |
| Environmental Impact: | | X | | |
| Health Impact: | | X | | |
| ICT Impact: | | X | | |
| Digital Services Impact: | | X | | |
| Council Strategy Priorities: | | X | | |
| Core Business: | | X | | |

| | | | | |
|-------------------------------------|--|---|--|--|
| Data Impact: | | X | | |
| Consultation and Engagement: | Joseph Holmes, Executive Director of Resources (s151 Officer). | | | |

4 Executive Summary

4.1 The Council’s external auditors Grant Thornton have provided an interim combined value for money audit assessment for financial years 2021/22 and 2022/23 (appendix A). One key recommendation has been made in respect of financial year 2022/23 (page 13 appendix A):

“The Council must monitor its financial position and the impact of spending controls closely. As a priority, the Council should consider all possible options, including those that focus on People Directorate contract spend but also other areas of the revenue account where efficiency may be possible”.

5 Supporting Information

The interim report supplied by the external auditor is included in appendix A.

Proposals

There are no proposals within this report.

6 Other options considered.

Not applicable.

7 Conclusion

Page five of appendix A details the use of auditor’s powers and states no statutory recommendations or public interest reports have been required as identified in respect of the Council’s processes and procedures.

8 Appendices

8.1 Appendix A – Interim Auditor’s Annual Report 2021/22 and 2022/23.

Subject to Call-In:

Yes: No: X

The item is due to be referred to Council for final approval

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|---|--------------------------|
| Delays in implementation could have serious financial implications for the Council | <input type="checkbox"/> |
| Delays in implementation could compromise the Council's position | <input type="checkbox"/> |
| Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months | <input type="checkbox"/> |
| Item is Urgent Key Decision | <input type="checkbox"/> |
| Report is to note only | X |

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