



AUDIT AND RISK MANAGEMENT COMMITTEE

Monday, 27 September 2021

REPORT TITLE:	EXTERNAL AUDIT PROGRESS REPORT FOR YEAR ENDING 31 MARCH 2021
REPORT OF:	DIRECTOR OF RESOURCES

REPORT SUMMARY

The progress and update report from Grant Thornton for the year ended 31st March 2021 is provided as an Appendix to this report.

The report also provides commentary on:

- delivery against audit plan
- update on interim audit work
- sector update

This matter affects all Wards within the Borough. The report is provided for information only and is not a key decision at this stage.

RECOMMENDATIONS

1. The Audit and Risk Management Committee are recommended to note the update provided by the Council's external auditors.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATIONS

The Audit Plan sets out the work that the Council's Auditors, Grant Thornton will be carrying out in their statutory audit on the Council's financial statements and arrangements for securing value for money.

2.0 OTHER OPTIONS CONSIDERED

2.1 This report is intended to update Members of the external audit and allow an opportunity to comment. Therefore no other options have been considered.

3.0 BACKGROUND INFORMATION

3.1 Grant Thornton have been appointed as the Council's independent external auditors. Their annual work programme is set in accordance with the Code of Audit Practice under a nationally prescribed and locally determined work.

3.2 The report provides members of the Committee with an update on progress of the external audit; it also includes details of national publications relevant to the Council.

4.0 FINANCIAL IMPLICATIONS

4.1 The costs of the external audit are charged to the Council. The audit fees will be met from within the revenue budget of £198,455.

5.0 LEGAL IMPLICATIONS

5.1 In completing the statutory accounts and audit scrutiny process, the Council is obliged to comply with the Accounts and Audit Regulations 2015 and the Accounts and Audit (Amendment) Regulations 2021. Failure to comply could result in central government action against the Council.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 None arising directly from this report.

7.0 RELEVANT RISKS

7.1 There are no direct risks from this report. The statement of accounts by their nature involve confirmation of the Council's financial position and available funds. The audit of accounts could change the position and/or highlight other risks and areas for concern or improvement

8.0 ENGAGEMENT/CONSULTATION

8.1 The draft unaudited Statement of Accounts for 2020/21 are currently out for public inspection and subject to external audit.

9.0 EQUALITY IMPLICATIONS

- 9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.
- 9.2 Appendix 1 does not meet web accessibility requirements, therefore a paper copy will be made available upon request.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 No direct implications. The content and/or recommendations contained within this report are expected to have no impact on emissions of Greenhouse Gases.

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APPENDICES

Appendix 1 – External Audit Progress Report for year ending 31 March 2021

BACKGROUND PAPERS

The Accounts and Audit Regulations 2015

The Accounts and Audit (Amendment) Regulations 2021

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit & Risk Management Committee – External Audit Progress Report	10 March 2020
Audit & Risk Management Committee – External Audit Progress Report	28 January 2019
Audit & Risk Management Committee – External Audit Progress Report	28 January 2018