

Audit Committee	
Meeting Date	25 July 2022
Report Title	Grant Thornton Audit Plan 2021/22
SMT Lead	Lisa Fillery, Director of Resources
Head of Service	Phil Wilson, Head of Finance and Procurement
Lead Officer	Phil Wilson, Head of Finance and Procurement
Classification	Open
Recommendations	Members are asked to: <ul style="list-style-type: none"> 1. note the Annual Audit Plan presented by Grant Thornton (Appendix I).

1. Purpose of Report and Executive Summary

- 1.1 This report presents Grant Thornton's Annual Audit Plan covering their audit of the Council's 2021/22 accounts and the process for assessing the arrangements to secure value for money in the use of resources. The Audit Plan is attached as Appendix I.
- 1.2 The Audit Plan outlines Grant Thornton's proposed audit approach, the timing of audit work, and the significant audit risks identified to date.

2. Background

- 2.1 The Council is currently preparing the Annual Accounts for 2021/22. The Audit Committee is the body charged with governance for approving the Annual Accounts. The Audit Committee meeting on the 23 November will be presented with the Council's 2021/22 Annual Accounts and a report from Grant Thornton, as the Council's appointed external auditors, on the Accounts. Grant Thornton's report will give an opinion on the Accounts and the Council's Value for Money arrangements in place to secure economy, efficiency and effectiveness in the use of resources.
- 2.2 The purpose of this Audit Report is to report to the Audit Committee how Grant Thornton plan to audit the 2021/22 accounts.
- 2.3 The audit fees for 2020/21 and 2021/22 are detailed on page 17 of Appendix I.

3. Proposals

- 3.1 The Auditor's Audit Plan for the year ending 31 March 2022 is attached as Appendix I.
- 3.2 The Audit Committee is asked to note the Audit Plan for 2021/22.

4. Alternative Options

4.1 There are no alternative options.

5. Consultation Undertaken or Proposed

5.1 The Director of Resources was invited to comment on the Audit Plan.

6. Implications

Issue	Implications
Corporate Plan	Good financial management is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	The Audit Plan details the audit fees for 2020/21 and 2021/22.
Legal, Statutory and Procurement	The production of the financial statements is a legal requirement under the Accounts and Audit regulations.
Crime and Disorder	No direct issues
Environment and Climate/ Ecological Emergency	No direct issues
Health and Wellbeing	No direct issues
Safeguarding of Children, Young People and Vulnerable Adults	No direct issues
Risk Management and Health and Safety	No direct issues
Equality and Diversity	No direct issues
Privacy and Data Protection	No direct issues

7. Appendices

7.1 The following documents are to be published with this report and form part of the report:

7.1.1 Appendix I: Auditor's Audit Plan for the year ending 31 March 2022

8. Background Papers

8.1 Detailed working papers are held in the Finance and Procurement Department.