

ARUN DISTRICT COUNCIL

REPORT TO AND DECISION OF AUDIT AND GOVERNANCE COMMITTEE ON 28 JULY 2022

SUBJECT: Outline External Audit Plan 2021/22

REPORT AUTHOR: Carolin Martlew, Interim Group Head of Finance and Section 151 Officer
DATE: July 2022
EXTN: 01903 737558
AREA: Corporate Support

EXECUTIVE SUMMARY:

The Outline Audit Plan – year ended 31 March 2022, which will be presented by a representative from the Council's external auditors Ernst and Young LLP, is attached to this report.

RECOMMENDATIONS:

The Committee is requested to:

- i. Note the external audit, commencing in September 2022; and
- ii. Note the remainder of the Outline Audit Plan.

1. BACKGROUND:

The Department of Levelling Up, Homes and Communities (DLUHC) has put in place regulations that came into force on 31 March 2022. The Accounts and Audit (Amendment) Regulations 2022 extend the deadline for the publication of the audited Accounts from 31 July to 30 November for 2021/22.

The Accounts (unaudited) must be published by 31 July 2022. The public inspection period will, therefore, commence on 1 August 2022.

The scheduled external audit of the Accounts is expected to commence in September. The audit is planned to be completed in 6 weeks and it is hoped to present the audited Accounts to the Committee on 29 November 2022. If this is not achieved, a special meeting of the Committee in December 2022/ early January 2023 will be required or the Accounts will be presented on 28 February 2023.

2. PROPOSAL(S):

The attached Outline Audit Plan will be presented to the Committee by a representative from Ernst and Young LLP.

3. OPTIONS:
N/A

4. CONSULTATION:

Has consultation been undertaken with:	YES	NO
Relevant Town/Parish Council		✓
Relevant District Ward Councillors		✓
Other groups/persons (please specify)		✓

5. ARE THERE ANY IMPLICATIONS IN RELATION TO THE FOLLOWING COUNCIL POLICIES: (Explain in more detail at 6 below)

	YES	NO
Financial	✓	
Legal	✓	
Human Rights/Equality Impact Assessment		✓
Community Safety including Section 17 of Crime & Disorder Act		✓
Sustainability		✓
Asset Management/Property/Land		✓
Technology		✓
Other (please explain)		✓

6. IMPLICATIONS:

Financial
The Financial Statements for 2021/22, subject to audit will be published within the deadline of 31 July 2022. It is expected the audit will be completed within the 30 November 2022 deadline.

Legal
The expected timeframe means the Council complies with its obligations under the Accounts and Audit Regulations 2015 and 2022..

7. REASON FOR THE DECISION:

To ensure that Members of the are fully informed about the Outline Audit Plan in relation to the Financial Statements for the year ended 31 March 2022.

8. BACKGROUND PAPERS:

None.