

**Report to:** Audit Committee

**Date of meeting:** 31 March 2023

**By:** Chief Finance Officer

**Title:** External Audit Progress Update 2021/22

**Purpose:** To provide the Committee with an update on Grant Thornton's progress with the 2021/22 audit

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**RECOMMENDATION:**

The Committee is recommended to note the update.

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**1. Background**

1.1 The Audit Committee, at its meeting on 18 November 2022, received Grant Thornton's draft audit report for the audit of the 2021/22 Statement of Accounts. The national deadline for the closure of the audit for 2021/22 was 30 November 2022. Grant Thornton advised the Audit Committee in November that it would be likely, due to the work remaining, that the audit would not be completed by this deadline. Grant Thornton will attend the Audit Committee on 31 March 2023 to provide an update on the progress made in completing the 2021/22 audit.

**2. Grant Thornton Progress Update 2021/22**

2.1 "Due to a significant delay in response primarily from the Council's professional valuer, but also on queries to the Council's officers regarding information about the revalued assets, our audit was placed on hold until we have received these responses. We have obtained some further responses on these audit queries in the last week of February 2023 and first week of March 2023, which was over 2 months after the information was requested. This being significantly after the period of audit fieldwork, we do not have audit team members available immediately to complete the work.

2.2 We are in discussions with your Finance Team and discussing internally with our firm's Resource Planning Team when audit team members can be identified to complete the audit. Note that Manager and Engagement Lead review of the audit file was also put on hold where significant risk areas of the audit could not be completed for review. When we identify the period to complete the audit, this review of the file could raise further audit queries in those areas of the audit."

**3. Grant Thornton External Audit 2022/23**

3.1 "Although we have not been able to complete the 2021/22 audit, we will still progress planning processes for the 2022/23 Audit, with a view to issuing a 2022/23 Audit Plan by June 2023, which would ensure that we are able to start the audit in July 2023."

**4. Conclusion and Recommendation**

4.1 The Committee is recommended to receive Grant Thornton's update and note the report.

**IAN GUTSELL**  
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Local Member(s): All

Background Documents

None