

<b>Report to:</b>	<b>Governance Committee</b>
<b>Date:</b>	<b>25 June 2024</b>
<b>By:</b>	<b>Chief Finance Officer</b>
<b>Title of report:</b>	<b>Independent Auditor's, Grant Thornton (GT), Report to those charged with governance and Statement of Accounts for 2021/22 and 2022/23.</b>
<b>Purpose of report:</b>	<b>To present updated GT reports for 2021/22 and 2022/23, thereby concluding prior year audits.</b>

---

## **RECOMMENDATIONS**

**The Governance Committee is recommended to:**

- 1) Note the Independent Auditor's (GT) Report to those charged with governance on ESCC Accounts for 2021/22 and the audit completion;**
  - 2) Note the Independent Auditor's (GT) Report to those charged with governance on ESCC Accounts for 2022/23 and the audit completion; and**
  - 3) Note the updated 2021/22 and 2022/23 Statement of Accounts have been published on the Council's website.**
- 

### **1. Background**

1.1 This report provides an update on Grant Thornton's (GT) audit work in relation to the Council's 2021/22 and 2022/23 financial Statements of Accounts. Delays in the completion of Local Government audits has been a feature of recent financial years. Audit firms have struggled to resource audits appropriately and changes in regulations, particularly with regard to the audit of estimates used within Property, Plant & Equipment, together with pension valuations, within the statement of accounts have caused additional work and delay. The Redmond Review of Local Government audit recognised the challenges being faced and actions are being taken to bring the audit of Local Government accounts back onto a more stable footing, although this may take some time.

### **2. Statement of Accounts 2021/22**

2.1 GT UK LLP, as the Council's external auditor, have concluded their audit of the Statement of Accounts for 2021/22. Appendix 1 provides the concluding letter, signed on 20 December 2023, which confirms an unqualified audit opinion. GT has report regularly to the Audit Committee on the progress of this audit. The Statement of Accounts, including audit opinion, are now available on the website: [Statement of Accounts | East Sussex County Council](#)

### **3. Statement of Accounts 2022/23**

3.1 The Statement of Accounts for 2022/23 was reported previously to the Governance Committee at its meeting on 28 November 2023. GT has now completed their audit and their concluding letter, signed on 31 May 2024, is at Appendix 2, which confirms an unqualified audit opinion. The Statement of Accounts, including audit opinion, are now available on the website: [Statement of Accounts | East Sussex County Council](#)

#### **4. Publication of Statement of Accounts for 2023/24**

4.1 The legal deadline for publishing the 2023/24 accounts was 31 May 2024, this was achieved, and the statement of accounts are now open for public inspection. GT will start their audit in July 2024, with the aim of providing an interim report to the Audit Committee in September 2024, with a final report in November 2024, which will then come to the Governance Committee.

#### **5. Conclusion and reasons for recommendations**

5.1 The Committee to note the completion of the audits of the 2021/22 and 2022/23 statement of accounts and the Independent Auditor's reports to those charged with governance. The Statement of Accounts, together with the unqualified audit opinions, are now on the Council's website.

**IAN GUTSELL**  
**Chief Finance Officer**

Contact Officer: Ian Gutsell, Chief Finance Officer  
Tel. No. 01273 481399  
Email: [ian.gutsell@eastsussex.gov.uk](mailto:ian.gutsell@eastsussex.gov.uk)

Local Member(s): All

#### Appendices

Appendix 1: 2021/22 - Independent auditor's report to the members of East Sussex County Council

Appendix 2: 2022/23 - Independent auditor's report to the members of East Sussex County Council