

Audit & Governance Committee

Date of Meeting: 30 July 2019

Report Title: External Audit Findings and Action Plan 2018/19

Senior Officer: Alex Thompson, Director of Finance & Customer Services

1. Report Summary

- 1.1. The Audit Completion Report will be presented to the Committee by Mazars, the Council's external auditors. The report, appended to this paper summarises the findings from the 2018/19 Audit. It identifies the key issues that have been considered by Mazars before issuing their opinion on the Council's financial statements and its arrangements for securing economy, efficiency and effectiveness in the use of resources.

2. Recommendations

- 2.1. That members receive and comment on the Audit Completion Report for the year ending 31st March 2019.

3. Reasons for Recommendations

- 3.1. The appointed auditors are required to report to those charged with governance. The Audit Completion Report presents the findings, conclusions and recommendations from audit work undertaken relating to the financial year 2018/19.

4. Other Options Considered

- 4.1. Not applicable.

5. Background

- 5.1. The auditors are responsible for giving an opinion on:
 - Whether the accounts give a true and fair view of the financial position of the the Council and the Group as at 31st March 2019 and

of the Council's and the Group's expenditure and income for the year then ended;

- Whether they have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19;
- Whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

5.2. The findings in relation to these areas are set out in Sections 3 – 6 of the Audit Completion Report attached as Appendix A.

5.3. As the Council's appointed auditors, representatives of Mazars will attend the Committee to report their findings directly to Members.

6. Implications of the Recommendations

6.1. Legal Implications

6.1.1. There are no legal implications identified.

6.2. Finance Implications

6.2.1. As covered in the report.

6.3. Policy Implications

6.3.1. There are no policy implications identified.

6.4. Equality Implications

6.4.1. There are no equality implications identified.

6.5. Human Resources Implications

6.5.1. There are no human resource implications identified.

6.6. Risk Management Implications

6.6.1. The audit has been conducted in accordance with International Standards of Auditing (UK) and means the auditors focus on audit risks that have been assessed as resulting in a higher risk of material misstatement.

6.7. Rural Communities Implications

6.7.1. There are no direct implications for rural communities.

6.8. Implications for Children & Young People/Cared for Children

6.8.1. There are no direct implications for children and young people.

6.9. Public Health Implications

6.9.1. There are no direct implications for public health.

6.10. Climate Change Implications

6.10.1. There are no direct implications for climate change.

7. Ward Members Affected

7.1. Not applicable.

8. Consultation & Engagement

8.1. In accordance with Regulation 15(2) (b) of the Accounts and Audit Regulations 2015 the accounts were made available for public inspection between 3 June 2019 to 12 July 2019.

9. Access to Information

9.1. The full report provided by Mazars is appended to this covering report.

10. Contact Information

10.1. Any questions relating to this report should be directed to the following officer:

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