

## **Audit and Governance Committee**

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<b>Date of Meeting:</b>	17th January 2022
<b>Report Title:</b>	Audit Completion Report 2020/21
<b>Report of:</b>	Alex Thompson, Director of Finance & Customer Services
<b>Report Reference No:</b>	AG/1/21-22
<b>Ward(s) Affected:</b>	All

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### **1. Purpose of Report**

- 1.1. The Audit Completion Report summarises the findings from the 2020/21 Audit and will be presented to the Committee by Mazars, the Council's external auditors. This report contributes to the Council's strategic objective of being an open and enabling organisation.

### **2. Executive Summary**

- 2.1 The Audit Completion Report identifies the key issues that have been considered by Mazars before issuing their opinion on the Council's financial statements.

### **3. Recommendations**

- 3.1. That members receive the Audit Completion Report for the year ending 31<sup>st</sup> March 2021.

### **4. Reasons for Recommendations**

- 4.1. 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 2020/21.

### **5. Other Options Considered**

- 5.1. Not applicable.

## **6. Background**

**6.1.** 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 31<sup>st</sup> March 2021 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 2020/21.

**6.2.** The auditors have not yet completed their value for money arrangements work, this will be reported in the Auditor's Annual Report later in the year.

## **7. Consultation and Engagement**

**7.1.** In accordance with the Accounts and Audit (amendment) Regulations 2021 (SI 2021/263) the accounts were made available for public inspection between 1<sup>st</sup> October to 11<sup>th</sup> November 2021.

## **8. Implications**

### **8.1. Legal**

**8.1.1.** There are no legal implications identified.

### **8.2. Finance**

**8.2.1.** As covered in the report.

### **8.3. Policy**

**8.3.1.** There are no policy implications identified.

### **8.4. Equality**

**8.4.1.** There are no equality implications identified.

### **8.5. Human Resources**

**8.5.1.** There are no human resource implications identified.

### **8.6. Risk Management**

**8.6.1.** 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.

### **8.7. Rural Communities**

**8.7.1.** There are no direct implications for rural communities.

**8.8. Children and Young People/Cared for Children**

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

**8.9. Public Health**

8.9.1. There are no direct implications for public health.

**8.10. Climate Change**

8.10.1. There are no direct implications for climate change.

<b>Access to Information</b>	
Contact Officer:	Joanne Wilcox Head of Financial Management <a href="mailto:Joanne.wilcox@cheshireeast.gov.uk">Joanne.wilcox@cheshireeast.gov.uk</a>
Appendices:	1. Audit Completion Report
Background Papers:	<a href="#">Statement of Accounts 2020-21 DRAFT (cheshireeast.gov.uk)</a>