

Audit and Governance Committee

Date of Meeting:	24 th November 2022
Report Title:	Audit Progress Report 2021/22 and Auditor appointments for 2023/24 to 2027/28
Report of:	Alex Thompson, Director of Finance & Customer Services
Ward(s) Affected:	All

1. Purpose of Report

- 1.1. The Audit Progress Report summarises the progress to date on both the 2020/21 and 2021/22 Audits and will be presented to the Committee by Mazars, the Council's external auditors.
- 1.2. The report also provides an update to the Committee on the outcome of the Public Sector Audit Appointments (PSAA) exercise for the appointment of the Council's auditors from 2023/24 to 2027/28. This report contributes to the Council's strategic objective of being an open and fair organisation.

2. Executive Summary

- 2.1 The Audit Progress Report summarises the progress to date on the key areas of the 2020/21 and 2021/22 audit work and identifies areas of work that is still outstanding at the time of this meeting.
- 2.2 There is also an update on the PSAA's invitation of "opting in" to the sector led appointment of our external auditors from 2023/24 to 2027/28.

3. Recommendations

- 3.1 To note the Audit Progress Report of Mazars relating to the accounts for the years ending 31st March 2021 and 31st March 2022.
- 3.2 To note that Mazars have been appointed as the Council's auditors for the next five years from 2023/24 to 2027/28.

3. Reasons for Recommendations

- 3.1.** The appointed auditors are required to report to those charged with governance. The Audit Progress Report presents the current position on the audit work to date for both 2020/21 and 2021/22 financial years.
- 3.2** To inform the Committee of the outcome of the PSAA procurement exercise to appoint the Council's auditors for the period 2023/24 to 2027/28.

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 and of the Council's and the Group's expenditure and income for each financial year ending 31st March;
 - Whether they have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.
- 5.2** There is a requirement under the Local Audit and Accountability Act 2014 for all local government and NHS bodies in England to locally appoint their external auditors.
- 5.3** The Committee approved a recommendation at the meeting held on the 25th November 2021 to "opt in" to the invitation from the PSAA to join the sector led option to appoint the external auditors for the period 2023/24 to 2027/28.
- 5.4** As a result of the process carried out by the PSAA, Mazars have been appointed as the Council's auditors for the next five years from 2023/24 to 2027/28.

6. Consultation and Engagement

- 6.1.** In accordance with the Accounts and Audit (amendment) Regulations 2022 (SI 2021/263) the accounts were made available for public inspection between 1st August to 12th September 2022.

7. Implications

7.1. Legal

7.1.1. There are no legal implications identified.

7.2. Finance

7.2.1. As covered in the report.

7.3. Policy

7.3.1. There are no policy implications identified.

7.4. Equality

7.4.1. There are no equality implications identified.

7.5. Human Resources

7.5.1. There are no human resource implications identified.

7.6. Risk Management

7.6.1. 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.

7.7. Rural Communities

7.7.1. There are no direct implications for rural communities.

7.8. Children and Young People/Cared for Children

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

7.9. Public Health

7.9.1. There are no direct implications for public health.

7.10. Climate Change

7.10.1. There are no direct implications for climate change.

Access to Information	
Contact Officer:	Paul Goodwin Paul.Goodwin@cheshireast.gov.uk 01270 686185/07824 545431
Appendices:	Audit Progress Report for 2020/21 & 2021/22
Background Papers:	Statement of Accounts for 2020/21 & 2021/22

OFFICIAL