

# WEST NORTHAMPTONSHIRE COUNCIL AUDIT AND GOVERNANCE COMMITTEE

21 November 2023

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**Report Title** Northamptonshire Local Government Pension Scheme Audit Results Report 2021-

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## Contributors/Checkers/Approvers

<b>West MO</b>	Catherine Whitehead	13/11/2023
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<b>Other Director/SME (if applicable)</b>		

## List of Appendices

### Appendix A – Ernst & Young (LLP) Final Audit Results Report 2020-21

#### 1. Purpose of Report

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- 1.1. Following the reorganisation of local government in Northamptonshire on 1 April 2021, West Northamptonshire Council (WNC) undertook to oversee the conclusion of the audit of prior year accounts for Northamptonshire County Council (NCC) including the Northamptonshire Pension Fund accounts.
- 1.2. This report presents the Final Audit Results Report produced by Ernst & Young LLP (EY LLP) in relation to the Northamptonshire Local Government Pension Scheme for 2020-21.

## **2. Executive Summary**

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- 2.1 Ernst and Young LLP (EY LLP) were appointed as the County Council's external auditors from the 2018-19 financial year through to 2020-21.
- 2.2 The External Auditor is required to report separately to this Committee on the findings during the audit of accounts. The Audit and Governance Committee is required to consider the Final Audit Results Report 2020-21 (ISA 260) presented by EY at Appendix A.

## **3. Recommendations**

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- 3.1 It is recommended that the Committee consider the external Final Audit Results report and recommendations.

## **4. Reason for Recommendations**

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- 4.1 The recommendations are necessary to comply with legislation and policies of the Council.

## **5. Report Background**

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- 5.1 The External Auditor's Audit Results Report is set out in Appendix A and will be presented by the External Auditor to the Committee. It contains the following sections:
- Executive Summary
  - Areas of Audit Focus
  - Audit Report
  - Audit Differences
  - Assessment of Control Environment
  - Independence
  - Appendices

## **6. Issues and Choices**

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- 6.1 No alternative options have been considered as the external auditor is required to communicate the audit findings to the Committee.

## **7. Implications (including financial implications)**

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### **7.1 Resources and Financial**

- 7.1.1 There are no resource or financial implications arising from the report.

### **7.2 Legal**

7.2.1 There are no legal implications arising from the report.

**7.3 Risk**

7.3.1 There are no significant risks arising from the proposed recommendations in this report.

**7.4 Consultation**

7.4.1 Not applicable

**7.5 Consideration by Overview and Scrutiny**

7.5.1 Not applicable

**7.6 Climate Impact**

7.6.1 Not applicable

**7.7 Community Impact**

7.7.1 Not applicable

**8. Background Papers**

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8.1 None.