

WEST NORTHAMPTONSHIRE COUNCIL

AUDIT & GOVERNANCE COMMITTEE

29th SEPTEMBER 2021

Report Title	South Northants Council External Audit Results Report 2020-21
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List of Appendices

Appendix A – Ernst & Young (LLP) External Audit Results Report

1. Purpose of Report

- 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 South Northants Council (DDC) and other sovereign authorities that make up West Northants Council.
- 1.2. This report presents the Audit Results Report produced by Ernst & Young LLP (EY LLP) in relation to the South Northants Council Statement of Accounts for 2020-21.

2. Executive Summary

- 2.1 Ernst and Young LLP (EY LLP) were appointed as the Council's external auditors from the 2018-19 financial year onwards.
- 2.2 The External Auditor is required to report separately to this Committee on the findings during the audit of accounts and provide an opinion on the Statement of Accounts and in relation to the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources (Value For Money) for the financial year 2020-21.
- 2.3 The Audit & Governance Committee is required to note and consider the Audit Results Report (ISA 260) presented by EY at Appendix A prior to the consideration and approval of the final Statement of Accounts for 2020-21 contained elsewhere on this agenda.

3. Recommendations

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

4. Reason for Recommendations

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

5. Report Background

- 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
- Value for Money
- Other Reporting Issues
- Assessment of Control Environment
- Independence
- Appendices

6. Issues and Choices

- 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)

- 7.1. **Financial** - There are no resource or financial implications arising from the report.
- 7.2. **Legal** - there are no legal implications arising from the report.
- 7.3. **Risk** – there are no risk implications associated with this report.
- 7.4. **Consultation** – there is no requirement to consult over this report.
- 7.5. **Consideration by Overview and Scrutiny** – There is no requirement to take this report to the overview and scrutiny committee.
- 7.6. **Climate Impact** – There are no significant climate impacts associated with this report.
- 7.7. **Community Impact** – There are no implications on the Community associated with this report.

8. Background Papers

8.1. There is none.