

WEST NORTHAMPTONSHIRE COUNCIL AUDIT & GOVERNANCE COMMITTEE

26 January 2022

Report Title Northamptonshire County Council - External Audit Planning
Report Year Ending 2020/21

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Contributors/Checkers/Approvers

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|---------------------------|---------------------|---------------------------------------|
| West MO | Catherine Whitehead | Emailed 17 th January 2022 |
| West S151 | Martin Henry | 12/1/22 |
| Other Director/SME | Audra Statham | 12/1/22 |

List of Appendices

Appendix A – Northamptonshire CC Ernst & Young Audit Planning Report– Year End 31 March 2021.

1. Purpose of Report

1.1. The purpose of the report is for the External Auditor to update the Committee in relation to the audit plan for the audit of the Northamptonshire CC 2020/21 Statement of Accounts.

2. Executive Summary

2.1 Ernst & Young LLP (EY LLP) was appointed as the external auditor for Northamptonshire County Council from the 2018/19 financial year through to the 20/21 financial year. The external auditor is required to update this Committee in relation to the audit plan for 2020/21. The audit is in progress and is currently on track for EY LLP to report the audit findings in March 2022. The critical incident, called by the Chief Executive in response to the pandemic, may hinder progress to this timeline subject to staff being diverted to other duties. The audit planning report is attached for consideration at Appendix A and will be presented by the external auditor to the Committee.

3. Recommendations

3.1 It is recommended that the Committee note the 2020/21 Audit Planning report for Northamptonshire County Council.

4. Reason for Recommendations

4.1 The reason for the recommendations is to accord with legislation and policies of the Council.

5. Report Background

5.1 The external auditor's audit planning report at appendix A sets out:

- The overall strategy for the audit
- Audit risks
- Value for Money risks
- Audit materiality
- Scope of the Audit
- Overview of the audit team
- Overview of the audit timeline
- Independence statement
- Appendices detailing audit fees, required communications with the Committee and other audit information.

6. Issues and Choices

6.1 No alternative options have been considered as the external auditor is required to communicate the audit plan 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** - Not applicable.

7.4 **Consultation** – not applicable

7.5 **Consideration by Overview and Scrutiny** – Not applicable

7.6 **Climate Impact** – not applicable

7.7 **Community Impact** – not applicable

8. Background Papers

None