

WEST NORTHAMPTONSHIRE COUNCIL AUDIT AND GOVERNANCE COMMITTEE

28 April 2022

Report Title **Northampton Borough Council External Audit Results Report
2020-21**

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Contributors/Checkers/Approvers

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List of Appendices

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

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 Northampton Borough Council (NBC) and other sovereign authorities within the county.
- 1.2. This report presents the Provisional Audit Results Report produced by Ernst & Young LLP (EY LLP) in relation to the Northampton Borough 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 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 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 2020-21 (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 Provisional 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 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

8.1 None.