

Status of Report: *Public*

Meeting: Corporate Governance Committee

Date: 15 March 2023

Subject: External Audit – Annual Report for the Year Ending 31 March 2022

Report by: The Treasurer

Author: Colin Sharpe, Deputy Treasurer

For: Discussion

Purpose

1. The purpose of this report is to present the External Auditor's (Mazars) Annual Report 2021/22.

Recommendation

2. It is recommended that the Committee notes the External Auditor's Annual Report 2021/22.

Executive Summary

3. The External Auditor's Annual Report (attached at the Appendix) summarises the audit work for the year ended 31 March 2022. Although this report is addressed to the Authority, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Background

4. The Annual Report (attached at the Appendix) summarises the findings of the 2021/22 audit.
5. The External Auditor issued an unqualified opinion on the financial statements in November 2022.
6. The work on the Value for Money conclusion is now complete and the Report provides commentary on the Authority's arrangements. As in the previous year 2020/21, no significant weaknesses in arrangements were identified and there are no recommendations arising in 2021/22.
7. The audit certificate cannot be issued until the National Audit Office provides instructions in respect of the Authority's Whole of Government Accounts submission.

Report Implications/Impact

8. Legal (including crime and disorder)

None

9. Financial (including value for money, benefits and efficiencies)

The total audit fee is £34,026 (page 23 of the appendix). This is the same as in 2020/21.

10. Risk (including corporate and operational, health and safety and any impact on the continuity of service delivery)

The External Auditor provides reassurance to the CFA and the general public that the CFA is meeting its statutory obligations. They also work with Internal Audit and the Treasurer in ensuring that effective internal control procedures are in place.

11. Staff, Service Users and Stakeholders (including the Equality Impact Assessment)

None.

12. Environmental

None.

13. Impact upon "Our Plan" Objectives

The Finance and Resources strategic aim of demonstrating value for money is supported by the External Auditor's opinion on the 2021/22 Statement of Accounts and Value for Money conclusion.

Background Papers

None.

Appendices

External Auditor's Annual Report 2021/22

Officers to Contact

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