

Item No. 12.	Classification: Open	Date: 2 June 2021	Meeting Name: Audit, governance and standards committee
Report title:		Informing the audit risk assessment for the council (including pension fund)	
Ward(s) or groups affected:		All	
From:		Strategic Director of Finance and Governance	

RECOMMENDATIONS

1. That the audit, governance and standards committee note the report, as attached at Appendix A.

BACKGROUND INFORMATION

2. The purpose of the report is to demonstrate important areas of the auditor risk assessment where we are required to make inquiries of the audit, governance and standards committee under auditing standards.

Policy implications

3. This report is not considered to have direct policy implications.

Community impact statement

4. This report is not considered to contain any proposals that would have a significant impact on any particular community or group.

Resource implications

5. If there are direct resource implications in this report, such as the payment of fees, these will be met from existing budget provision.

Consultation

6. There has been no consultation on this report.

SUPPLEMENTARY ADVICE FROM OTHER OFFICERS

7. None required.

REASONS FOR LATENESS

8. The External Audit Plans have been delayed beyond the date of the publication of the Agenda due to the need to potentially revisit our Audit

Scope on the back of the latest round of external file reviews which is currently being undertaken to ensure we can provide the most up to date position to the Council

REASONS FOR URGENCY

- This report sets out the audit risk assessment, and this meeting is the last opportunity for members to give feedback.

BACKGROUND DOCUMENTS

Background Papers	Held At	Contact
None		

APPENDICES

No.	Title
Appendix A	Informing the audit risk assessment for the council (including pension fund)

AUDIT TRAIL

Lead Officer	Duncan Whitfield, Strategic Director of Finance and Governance	
Report Author	Ciaran McLaughlin, Matt Dean, BDO	
Version	Final	
Dated	28 May 2021	
Key Decision?	No	
CONSULTATION WITH OTHER OFFICERS / DIRECTORATES / CABINET MEMBER		
Officer Title	Comments sought	Comments included
Director of Law and Democracy	No	N/A
Strategic Director of Finance and Governance	No	N/A
Cabinet Member	No	No
Date final report sent to Constitutional Team		28 May 2021