

EXTERNAL AUDIT REPORT

Summary: To report the results of the external audit review of the Board's Annual Governance and Accountability Return (AGAR) for 2019/20.

Recommendation: That the Board notes the review.

Reviewed by the Executive Committee: Yes / No

If yes, the Committee's comments: N/A

Report by: Ann Wyatt – Head of Finance

Key Issues

1. The external auditors have approved the Board's 2019/20 AGAR and no matters have been raised.
2. No further action is required.

Background

1. Under the Local Audit and Accountability Act 2014, the Board is subject to an annual review by independent auditors appointed by 'Smaller Authorities' Audit Appointments Ltd' (SAAA), which is the successor body to the Audit Commission in this regard.
2. Smaller authorities are subject by the SAAA to a "Limited Assurance" regime rather than a full audit. Under this regime, the auditors undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the accounting statements. For smaller authorities of the Board's size, the level of the review is termed 'Intermediate'.
3. The appointed auditors for the Board are PKF Littlejohn LLP. The fee for the year was £2,000 plus VAT.
4. As required, the Board submitted its Annual Governance and Accountability Return (AGAR), together with supporting information, to the auditors by their 31 July deadline.
5. The auditors completed their review and their report is attached at Appendix A.
6. The Board published the auditors' report, a 'notice of conclusion of audit' and the AGAR on its website before the statutory deadline of 30 November.

SUPPORTING PAPERS

- Appendix A – External Auditor Report and Certificate 2019/20

MARCH 2021