

**Audit, Governance & Standards
Committee
2022**

14th April

GRANT THORNTON AUDIT PLAN 2020-2021

Relevant Portfolio Holder	Councillor Mike Rouse, Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	-
Relevant Head of Service	Peter Carpenter – Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Head of Finance and Customer Services Contact email: peter.carpenter@bromsgroveandredditch.gov.uk
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

Members are asked to note and agree the 2019/20 Audit Opinion Plan

2. BACKGROUND

3. FINANCIAL IMPLICATIONS

- 3.1 The fee associated with the External Audit Opinion and audit of accounting statements and consideration of the Councils arrangements for securing economy, effectiveness and efficiency is £71,292.

4. LEGAL IMPLICATIONS

- 4.1 The Council has a statutory responsibility to formally prepare accounts in compliance with national guidelines and ensure these are audited by an audited body.

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5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 The issues detailed in this report help to ensure that there is an effective and sustainable Council.

Climate Change Implications

- 5.2 There are no Climate Change implications arising out of this report.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 There are no Equality and Diversity implications arising out of this report.

Operational Implications

- 6.2 Attached at Appendix 1 is the 2020-2021 Audit Plan. The Plan sets out work that the Grant Thornton propose to undertake in relation to the Audit of the financial accounts for 2020-2021 and any risks that have will require additional review and consideration.
- 6.3 The Audit will include an understanding of the organisational operations together with issues that may impact on the Council in the future. This assessment results in the External Audit consideration of the risks associated with the accounts and the Appendix details the level of risk allocated to the services we provide.
- 6.4 The work by the Grant Thornton will enable a robust opinion to be made across all the internal control and accounting arrangements that the Council has in place. This includes full consideration of the Key Matters set out on pages 3 and 4 of the report.
- 6.5 The Auditors will also make an assessment of the Council's arrangements to secure value for money to include systems and

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processes to manage financial risks and improving efficiency. This will include an assessment of the recommendations in relation to the reporting of financial information and monitoring to members and the delivery of savings and additional income.

7. RISK MANAGEMENT

- 7.1 The Financial Services risk register includes the preparation of the accounts and the controls in place to ensure the accounts are treated in compliance with accounting standards. Risk management arrangements in place across the organisation ensure that risks are addressed and mitigated.

8. APPENDICES and BACKGROUND PAPERS

Appendix 1 - Annual Audit Plan 2020 - 2021

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9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Councillor Mike Rouse, Portfolio Holder for Finance and Enabling	N/A
Lead Director / Head of Service	Peter Carpenter – Head of Finance and Customer Services	April 2022
Financial Services	Peter Carpenter – Head of Finance and Customer Services	April 2022
Legal Services	N/A	
Policy Team (if equalities implications apply)	N/A	
Climate Change Officer (if climate change implications apply)	N/A	