

NON EXEMPT

EAST HAMPSHIRE DISTRICT COUNCIL

AUDIT COMMITTEE

14 September 2021

EXTERNAL AUDIT PROGRESS REPORT 2020-21

FOR DECISION

Key Decision: No

1.0 Purpose of Report

1.1 The purpose of this paper is to provide the Audit Committee with an overview of external audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

2.0 Recommendation

2.1 That the Audit Committee note the External Audit Progress Report as attached at Appendix 1.

3.0 Summary

3.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of External control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- undertaking an adequate and effective External audit of its accounting records and of its system of External control in accordance with the proper practices in relation to External control.

3.2 Appendix 1 summarises the performance of External Audit for 2021-22 to 31 July 2021.

4.0 Implications

4.1 Resources:

External Audit is provided through the Southern External Audit Partnership. The audit plan consists of 300 audit days and remains fluid throughout the year to meet the changing needs of the Council.

4.2 Legal:

Compliance with the Accounts and Audit (England) Regulations 2015.

4.3 Strategy:

External audit plays a vital role in helping the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

4.4 Risks:

The audit needs assessment follows a risk-based audit approach taking cognisance of the Council's risk register.

4.5 Communications:

None directly from this report.

4.6 Customers & Community:

None directly from this report although improvements to controls and governance arrangements will ensure more efficient and effective service delivery.

4.7 Integrated Impact Assessment (IIA):

n/a

5.0 Consultation

5.1 The report has been discussed and noted by the Management Team who met at the Executive Board on 31st August 2021.

Appendices:

Appendix 1 – External Audit Progress Report

Agreed and signed off by:

Finance: Lydia Morrison, Chief Finance Officer.