

**REPORT TO:** Audit and Governance Board  
**DATE:** 24 November 2021  
**REPORTING OFFICER:** Strategic Director – Enterprise, Community & Resources  
**PORTFOLIO:** Corporate Services  
**SUBJECT:** External Audit Update  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 The Council's external auditor, Grant Thornton UK LLP will provide the Board with a progress update regarding the audit of the 2020/21 year-end accounts and also wider audit matters, as set out in the Appendix.

**2.0 RECOMMENDATION: That the progress update by the Council's external auditor Grant Thornton UK LLP, be received.**

## **3.0 SUPPORTING INFORMATION**

3.1 The Council's external auditor Grant Thornton UK LLP is currently undertaking the audit of the Council's 2020/21 year-end accounts. The report presented in the Appendix provides the Board with an update on progress with the audit.

3.2 The Appendix also provides a summary of emerging national issues which may be of relevance to the Council and a number of "challenge questions" in respect of these emerging issues which the Board may wish to consider.

## **4.0 POLICY IMPLICATIONS**

4.1 None.

## **5.0 FINANCIAL IMPLICATIONS**

5.1 None.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

- 6.1 **Children & Young People in Halton**
- 6.2 **Employment, Learning & Skills in Halton**
- 6.3 **A Healthy Halton**
- 6.4 **A Safer Halton**
- 6.5 **Halton's Urban Renewal**

There are no direct implications for the Council's priorities.

## **7.0 RISK ANALYSIS**

- 7.1 The Accounts and Audit Regulations require that the 2020/21 Statement of Accounts is certified by the External Auditor and published by 30 September 2021. As the audit was not completed by this date, the Council has published a notice giving the reasons for the delay.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

- 8.1 None identified.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

- 9.1 There are none under the meaning of the Act.