

REPORT TO: Audit and Governance Board

DATE: 28 September 2022

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Leader

SUBJECT: 2021/22 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 verbal progress update regarding the audit of the Council's 2021/22 year-end accounts.

2.0 RECOMMENDATION: That the verbal 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 2021/22 year-end accounts.

3.2 The audit is close to completion and the Auditor's findings will be reported to the Board in November 2022 alongside the 2021/22 Statement of Accounts, prior to their publication by 30th November 2022.

3.3 Grant Thornton will attend the meeting to provide a verbal update regarding progress with the 2021/22 audit of accounts.

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 2021/22 Statement of Accounts is certified by the External Auditor and published by 30 November 2022. It is anticipated that the audit will be completed in time to enable publication by the statutory deadline.

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.