



AUDIT AND GOVERNANCE COMMITTEE:

31 January 2023

Report of: Head of Finance, Procurement and Commercial Services

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SUBJECT: GRANT THORNTON EXTERNAL AUDITOR REPORTS

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To receive both the interim 2020/21 Audit Findings Report and Auditors Annual Report from our External Auditors Grant Thornton.

2.0 RECOMMENDATION

2.1 The reports be noted, and any questions be raised with the Grant Thornton representatives who will be attending the meeting.

3.0 BACKGROUND

3.1 Interim 2020/21 Audit Findings Report

As required by the International Standard on Auditing (ISA 260), the external auditors are required to present a report to those charged with governance to oversee the financial reporting process, on the observations arising from the audit that are significant.

3.2 Interim 2020/21 Auditor's Annual Report

The National Audit Office (NAO) Code of Audit Practice requires the external auditors to consider whether the Council has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. Then present a report to those charged with governance on the Council's value for money arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit

4.0 GRANT THORNTON REPORTS

- 4.1 Representatives of Grant Thornton will introduce and explain the contents of the reports at the Committee meeting and will be able to answer any questions that Members may have on their contents.

5.0 SUSTAINABILITY IMPLICATIONS

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder.

6.0 RISK ASSESSMENT

- 6.1 The work that our External Auditors undertake is an integral part of the Council's control framework and provides assurance to Members that the Council is operating effectively.

7.0 HEALTH AND WELLBEING IMPLICATIONS

- 7.1 There are no Health and Wellbeing implications of this report.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore, no Equality Impact Assessment is required.

Appendices

Appendix 1 – Interim Audit Findings Report for West Lancashire Borough Council
2020/21

Appendix 2 – Interim Auditor's Annual Report on West Lancashire Borough Council
2020/21