

Audit Committee – 29 November 2024

Title of paper:	External Audit	
Director(s)/ Corporate Director(s):	-	Wards affected: All
Report author(s) and contact details:	Andrew Smith, Key Audit Partner – Grant Thornton	
Other colleagues who have provided input:	Mary Wren, Audit Senior Manager – Grant Thornton	
Does this report contain any information that is exempt from publication?		
Yes		
This an appendix to the report is exempt from publication under paragraph 3 of Schedule 12A to the Local Government Act 1972 because it contains information relating to the financial or business affairs of any particular person (including the authority holding that information) and, having regard to all the circumstances, the public interest in maintaining the exemption outweighs the public interest in disclosing the information. It is not in the public interest to disclose this information because it could lead to a weakened IT security environment and compromise data security.		
Brief Summary		
The papers contain Audit Findings reports, the draft Audit Opinions for 2020/21, 21/22, 22/23 the draft letters of representation for 2019/20, 2020/21, 21/22 and 22/23, and the Draft Audit plan for 2023/24 including the IT audit report within an exempt appendix.		
Recommendation(s):		
1	<p>To note the following documents:</p> <ul style="list-style-type: none"> • 2019/20 Draft Audit Opinion • 2019/20 Draft letter of Representation • Audit Findings Report 20/21 – 22/23 • 2020/21 Draft Audit Opinion • 2021/22 Draft Audit Opinion • 2022/23 Draft Audit Opinion • 2020/21 Draft Letter of Representation • 2021/22 Draft Letter of Representation • 2022/23 Draft Letter of Representation • Audit Plan 2023/24 • Informing the Audit Risk Assessment 2023/24 • 2024 – IT Audit Report (Exempt) 	

1 Reasons for recommendations

1.1 The Audit Committee's terms of reference include to:

- (t) support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by the Public Sector Audit Appointments Limited (PSAA) or the authority's auditor panel as appropriate
- (u) consider the external auditor's annual letter, relevant reports and the report to those charged with governance

2 Background

2.1 The reports are provided by Grant Thornton to the committee for noting.

3 Background papers other than published works or those disclosing exempt or confidential information

3.1 None

4 Published documents referred to in compiling this report

4.1 None