

<b>Subject:</b>	<b>External Audit - Audit Findings Report 2018/19</b>		
<b>Date of Meeting:</b>	<b>23 July 2019</b>		
<b>Report of:</b>	<b>External Auditor (Grant Thornton)</b>		
<b>Contact Officer:</b>	<b>Name:</b>	<b>Nigel Manvell</b>	<b>Tel: 01273 293104</b>
	<b>Email:</b>	<b>nigel.manvell@brighton-hove.gov.uk</b>	
<b>Ward(s) affected:</b>	<b>(All Wards);</b>		

Note: The special circumstances for non-compliance with Council Procedure Rule 3, Access to Information Procedure Rule 5 and Section 100B(4) of the Local Government Act 1972 (as amended), (items not considered unless the agenda is open to inspection at least 5 days in advance of the meeting) were that there were a number of queries in relation to the audit of the accounts requiring resolution before the audit could be concluded.

### **1. SUMMARY AND POLICY CONTEXT:**

- 1.1 The Audit Findings Report summarises the findings of the 2018/19 audit by the Council's appointed auditor, Grant Thornton, which is now substantially complete. It includes the key messages arising from the audit of the financial statements and the results of work undertaken to assess the Authority's arrangements to secure value for money in its use of its resources.
- 1.2 The report indicates the anticipated opinion on the Council's financial statements and value for money conclusion.

### **2. RECOMMENDATIONS:**

- 2.1 That the Audit & Standards Committee notes the findings set out in the 2018/19 Audit Findings Report, asks questions as necessary and raises any other matters relevant to the audit of the financial statements.

### **3 FINANCIAL & OTHER IMPLICATIONS:**

#### Financial Implications:

- 3.1 The Audit Findings Report at Appendix 1 sets out the financial implications of the auditor's findings and confirms the audit fee for the year.

*Finance Officer Consulted: Nigel Manvell*

*Date: 19/07/19*

#### Legal Implications:

- 3.2 The legal framework for approving the council's statement of accounts is provided by regulation 9 of the Accounts and Audit Regulations 2015 (statutory instrument 2015/234).

- 3.3 The Regulations permit either Full Council or a committee of the council to approve the statement of accounts. At Brighton & Hove Council, the Audit & Standards Committee is the designated committee for this purpose. Consideration of the auditor's findings as set out in their report at Appendix 1 is commensurate with this duty.

*Lawyer Consulted: Elizabeth Culbert*

*Date: 190719*

Equalities Implications:

- 3.4 There are no equalities implications arising directly from this report.

Sustainability Implications:

- 3.5 There are no direct environmental implications arising from this report.

## **SUPPORTING DOCUMENTATION**

### **Appendices:**

1. Grant Thornton Audit Findings Report

### **Documents in Members' Rooms**

1. None

### **Background Documents**

1. Audited Statement of Accounts 2018/19 (available for public inspection on the council's web site).