

# Brighton & Hove City Council

## Audit & Standards Committee

## Agenda Item 22

**Subject:** Audit Findings Report 2021/22

**Date of meeting:** 29 November 2022

**Report of:** Chief Finance Officer

**Contact Officer:** Name: Darren Wells (Grant Thornton)  
Email: Darren.J.Wells@gt.uk.com

**Ward(s) affected:** All

### For general release

Note: Reasons for urgency

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 five days in advance of the meeting) were that there were a small number of queries in relation to the external audit of the accounts requiring resolution before the audit could be concluded and the findings finalised.

### 1. Purpose of the report and policy context

- 1.1 The Audit Findings Report sets out the findings of the 2021/22 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 Auditor's anticipated opinion on the council's financial statements and advises the committee of any outstanding audit queries.

### 2. Recommendations

- 2.1 That Committee note the findings set out in the 2021/22 Audit Findings Report and asks questions of the auditor as necessary and raises any other matters relevant to the audit of the financial statements.

### 3. Context and background information

- 3.1 The council's 2021/22 Statement of Accounts is required under statute and regulation to be published in draft by 31 July 2022 (this deadline was met) and in final audited version by 30 November 2022. Committee consideration of the audit findings and the final 2021/22 Statement of Accounts (elsewhere on this agenda) are part of meeting the legal requirements prior to final publication.

#### **4. Analysis and consideration of alternative options**

4.1 Not applicable.

#### **5. Community engagement and consultation**

5.1 The draft 2021/22 Statement of Accounts were published/made available on the council's website by the 31 July 2022 deadline for public inspection.

#### **6. Conclusion**

6.1 The external auditor's feedback on the council's 2021/22 Statement of Accounts is set out in their Audit Findings Report.

#### **7. Financial implications**

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

Finance officer consulted: James Hengeveld    Date consulted: 22/11/2022

#### **8. Legal implications**

8.1 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) as amended by the Accounts and Audit (Amendment) Regulations 2021 (statutory instrument 2021/263). 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.

Name of lawyer consulted: Liz Woodley    Date consulted: 22/11/2022

#### **9. Equalities implications**

9.1 Not applicable.

#### **10. Sustainability implications**

10.1 Not applicable.

#### **11. Other Implications**

11.1 Not applicable.

### **Supporting Documentation**

#### **1. Appendices**

Appendix 1 Grant Thornton 2021/22 Audit Findings Report.

#### **2. Background documents**

Brighton & Hove City Council Audited Statement of Accounts 2021/22 (provided elsewhere on this agenda).