

Brighton & Hove City Council

Audit, Standards & General Purposes Committee

Agenda Item 21

Subject: External Audit - Audit Findings Report 2023/24

Date of meeting: 24 September 2024

Report of: External Auditor (Grant Thornton)

Contact Officer: Name: Andy Conlan (Grant Thornton)
Email: Andy.N.Conlan@gt.uk.com

Ward(s) affected: All

For general release

Note: Urgency

By reason of the special circumstances below, and in accordance with section 100B(4)(b) of the 1972 Act, the Chair of the meeting has been consulted and is of the opinion that this item should be considered at the meeting as a matter of urgency.

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 final checks by officers and the council's external auditors were still being completed on the audited Statement of Accounts.

1 Purpose of the report and policy context

- 1.1 The audit findings report sets out the findings of the 2023/24 audit by the council's appointed external auditor, Grant Thornton. 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. The latter will be covered in more detail in the external auditor's full annual report which is currently subject to final checks.
- 1.2 The report indicates the external auditor's anticipated opinion on the council's financial statements and advises the committee of any outstanding audit queries.

2 Recommendations

- 2.1 That the committee note the findings set out in the 2023/24 Audit Findings Report and ask questions of the auditor as necessary and raise any other matters relevant to the audit of the 2023/24 financial statements.

3 Context and background information

- 3.1 The council's 2023/24 Statement of Accounts are required under statute and regulation to be published in draft by 31 May and the audited version published by the deadline of 30 September 2024.
- 3.2 Committee consideration of the audit findings report and audited 2023/24 Statement of Accounts (subject to conclusion of final audit queries) are part of meeting the legal requirements prior to final publication.

4 Analysis and consideration of alternative options

- 4.1 This committee is the committee charged with responsibility for approval of the council's Statement of Accounts and as such is duty-bound to consider the findings and recommendations of the external auditor in considering its approval of the statements.

5 Community engagement and consultation

- 5.1 The draft 2023/24 Statement of Accounts were published/made available on the council's website on 3 July 2024 through to 11 August 2023 (30 working days).

6 Conclusion

- 6.1 The external audit feedback on the council's 2023/24 Statement of Accounts is set out in Grant Thornton's audit findings report at **Appendix 1**.

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: Nigel Manvell Date consulted: 17/09/24

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 City Council, the Audit, Standards & General Purposes 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: Victoria Simpson Date consulted: 17/09/24

9 Equalities implications

- 9.1 None directly applicable to this report.

10 Sustainability implications

- 10.1 None directly applicable to this report.

11 Other Implications

11.1 Not applicable.

Supporting Documentation

Appendices

Appendix 1: Grant Thornton Brighton & Hove City Council 2023/24 Audit Findings Report

Background documents

Working Papers in support of the audit which were available during the publicised Public Inspection period.

