

Report to:	Audit and Governance Committee	Date of Meeting:	Wednesday 14 December 2022
Subject:	Audit Planning Report 2021/2022		
Report of:	Executive Director of Corporate Resources and Customer Services	Wards Affected:	(All Wards);
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	No	Included in Forward Plan:	No
Exempt / Confidential Report:	No		

Summary:

To present the Audit Planning Report for 2021/2022 from the Council's external auditors, Ernst & Young LLP (EY).

Recommendation(s):

The Audit and Governance Committee is asked to:

- (1) Note the Ernst & Young LLP Audit Planning Report for 2021/2022.

Reasons for the Recommendation(s):

So that the Audit and Governance Committee is aware of how EY intend to carry out their responsibilities as auditor relating to the 2021/2022 audit.

Alternative Options Considered and Rejected: (including any Risk Implications)
None

What will it cost and how will it be financed?

(A) Revenue Costs
None

(B) Capital Costs
None

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets): None
Legal Implications: None
Equality Implications: There are no equality implications

Contribution to the Council's Core Purpose:

Effective Financial Management and Reporting support each theme of the Councils Core Purpose.

<u>Protect the most vulnerable:</u> See comment above
<u>Facilitate confident and resilient communities:</u> See comment above
<u>Commission, broker and provide core services:</u> See comment above
<u>Place – leadership and influencer:</u> See comment above
<u>Drivers of change and reform:</u> See comment above
<u>Facilitate sustainable economic prosperity:</u> See comment above
<u>Greater income for social investment:</u> See comment above
<u>Cleaner Greener:</u> See comment above

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services is the author of this report (FD 7055/22).

The Chief Legal and Democratic Officer (LD 5255/22) has been consulted and has no comments on the report.

(B) External Consultations

None

Implementation Date for the Decision

Immediately following the Committee.

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Appendices:

The following appendix is attached to this report:

Appendix A – Audit Planning Report 2021/2022 – Ernst & Young LLP

Background Papers:

There are no background papers available for inspection.

1 EY Audit Planning Report 2021/2022

1.1 The Council's external auditor, Ernst and Young LLP (EY) were engaged to undertake the Council's audit for 2021/2022. Attached as **Appendix A** is their Audit Planning Report which sets out how they intend to carry out their responsibilities as auditor. This includes setting out an overview of the 2021/2022 audit strategy including an assessment of key risks and the planned audit strategy in response to those risks.