

# South Northamptonshire Council

## Audit Committee

30 July 2020

### Draft External Audit Results 2019/20

## Report of the Executive Director – Finance

This report is public

### Purpose of report

To receive a draft report setting out the External Audit Results for 2019/20.

### 1.0 Recommendations

- 1.1 The meeting is recommended to note the contents of the draft External Audit Results for 2019/20 from our External Auditors, Ernst & Young (EY).

### 2.0 Introduction

- 2.1 Attached at Appendix 1 is the draft External Audit Results for 2019/20 which outlines the work undertaken to audit the Statement of Accounts for 2019/20.

### 3.0 Report Details

- 3.1 External Audit undertakes its work in line with the Local Audit and Accountability Act 2014, the National Audit Office's (Coronavirus) (Amendment) Regulations 2020 No. 404 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments Ltd and auditing standards.
- 3.2 The draft Audit Results report sets out the methodology, approach and timescales that EY have taken in relation to undertaking the work required for the audit of the Statement of Accounts 2019/20.

### 4.0 Conclusion and Reasons for Recommendations

- 4.1 The draft Audit Results report sets out the assessment of External Audit for 2019/20.

### 5.0 Consultation

None

## **6.0 Alternative Options and Reasons for Rejection**

- 6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: The committee may seek additional information from the external auditors (EY) and officers.

## **7.0 Implications**

### **Financial and Resource Implications**

- 7.1 There are no financial implications arising directly from this report.

Comments checked by:

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### **Legal Implications**

- 7.2 There are no legal implications arising directly from this report.

Comments checked by:

Andrew Hunkin, Executive Director – Resources (Monitoring Officer)

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### **Risk Management Implications**

- 7.3 There are no risk implications arising directly from any outcome of this report.

Comments checked by:

Andrew Hunkin, Executive Director – Resources (Monitoring Officer)

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## **8.0 Decision Information**

**Wards Affected** - All wards are affected

**Links to Corporate Plan and Policy Framework** - All corporate plan themes.

**Lead Councillor** - None

## Document Information

Appendix No	Title
Appendix 1	Draft Audit Results Report Year ended 31 March 2020
<b>Background Papers</b>	
None	
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