

# **South Northamptonshire Council**

## **Audit Committee**

**30 March 2021**

### **External Audit Results 2019-20**

#### **Report of the Temporary Assistant Director – Finance and Procurement & Deputy Section 151 Officer**

This report is public

#### **Purpose of report**

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

#### **1.0 Recommendations**

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

#### **2.0 Introduction**

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

#### **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 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments Ltd and auditing standards.
- 3.2 The 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.
- 3.3 The Audit Results Report sets out the overall assessment of the Statement of Accounts produced. The Statement of Accounts for 2019/20 has been prepared in line with the earlier timescales as required and represents significant improvements for the Council in preparing these accounts. However, the audit was delayed due to the Northamptonshire County Pension audit and going concern work, but this work has been successfully completed.

## **4.0 Conclusion and Reasons for Recommendations**

4.1 The opinion sets out the assessment of External Audit for 2018/19.

## **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:  
Kate Crussell, Finance Business Partner  
Tel: 01327 322188  
Email: [kate.crussell@southnorthants.gov.uk](mailto:kate.crussell@southnorthants.gov.uk)

### **Legal Implications**

7.2 Comments will be provided together with the report.

Comments checked by:  
Andrew Hunkin, Executive Director – Resources (Monitoring Officer)  
Tel: 0300 003 0202  
Email: [andrew.hunkin@southnorthants.gov.uk](mailto:andrew.hunkin@southnorthants.gov.uk)

### **Risk Management Implications**

7.3 There are no risk management implications arising from this report.

Comments checked by:  
Geoff Kent, Assistant Director – Customers and Corporate Services  
Tel: 01327 322183  
Email: [geoff.kent@southnorthants.gov.uk](mailto:geoff.kent@southnorthants.gov.uk)

## **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 number and title**

- Appendix 1: External Audit Results Report 2019/20

#### **Background papers**

None

#### **Report Author and contact details**

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