

Barrow Borough Council
Audit and Governance Committee
30 September 2021
External Audit Plan

Report from: Director of Resources

Report Author: Director of Resources

Wards: None

1.0 Summary and Conclusions

1.1 This report presents the External Audit Plan for the year ended 31 March, 2021.

2.0 Recommendation

2.1 It is recommended that the Audit and Governance Committee note the External Audit Plan for the year ended 31 March 2021.

3.0 Background and Proposals

3.1 The External Audit Plan for the year ended 31 March, 2021, is detailed at **Appendix 1**.

3.2 Grant Thornton will present the plan to Members.

4.0 Consultation

4.1 The report is not subject to formal consultation. The Director of Resources has been consulted.

5.0 Alternative Options

5.1 There are no alternative options to consider.

6.0 Contribution to Council Plan Priorities

6.1 In order to be able to deliver Council Plan Priorities the organisation must be sound in terms of internal control and governance and the Audit and Governance Committee is charged with that role.

7.0 Implications

Financial, Resources and Procurement

7.1.1 There are no financial, resources or procurement implications arising from this report.

Legal

7.1.2 There are no legal implications arising from this report.

Equality and Diversity

7.2 Have you completed an Equality Impact Analysis? No, this report concerns the external audit process.

Risk

Risk	Consequence	Controls required
The appointed auditor is unable to obtain sufficient assurance in relation to the Council's finances and value for money arrangements.	The appointed auditors' opinion does not adequately reflect the Council's arrangements. The audit cannot be concluded.	The appointed auditors' annual plan is agreed and the audit fee reflects the resources required.
Internal resources are insufficient.	The audit plan is delayed.	Planning and coordination between key officers.

Contact Officers

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Appendices Attached to this Report

Appendix No.	Name of Appendix
1	External Audit Annual Plan