

<b>Audit Committee Meeting</b>	
<b>Meeting Date</b>	24 January 2024
<b>Report Title</b>	Final Audit Findings Report 2022/23
<b>EMT Lead</b>	Lisa Fillery, Director of Resources
<b>Head of Service</b>	Claire Stanbury, Head of Finance and Procurement
<b>Lead Officer</b>	Claire Stanbury, Head of Finance and Procurement
<b>Classification</b>	Open
<b>Recommendations</b>	Members are asked to: 1. Note the updated external auditor's Audit Findings Report (Appendix I);

## 1. Purpose of Report and Executive Summary

- 1.1 This report seeks that the Audit Committee note the final external auditor's Audit Findings Report 2022/23.

## 2. Background

### Audit Findings Report

- 2.1 Further to the audit opinion report considered by this committee on 23 October, which was subject to final audit completion, a further audit adjustment was identified by our external auditors, as detailed on page 28 of the final Audit Findings Report.
- 2.2 The overall impact of this was nil, and the accounts have not been adjusted, as stated in the report.
- 2.3 The report, included as Appendix I, is the final audit opinion for 2022-23 and is published on our website.

## 3. Proposals

- 3.1 The Audit Finding Report for the year ended 31 March 2023 is attached as Appendix I.
- 3.2 Committee are asked to note the report and its findings.

## 4. Alternative Options

- 4.1 None

## 5. Consultation Undertaken or Proposed

- 5.1 Consultation has taken place with Grant Thornton throughout this process.

## 6. Implications

<b>Issue</b>	<b>Implications</b>
Corporate Plan	Good financial management is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	The External Auditor's opinion is that the Council's accounting statements give a true and fair view of the financial position of the Council as at 31 March 2023 and its income and expenditure for the year then ended.
Legal, Statutory and Procurement	The production of the financial statements is a legal requirement under the 2015 Accounts and Audit regulations as amended by the Accounts and Audit (Amendment) Regulations 2021.
Crime and Disorder	No direct issues
Environment and Climate/ Ecological Emergency	No direct issues
Health and Wellbeing	No direct issues
Safeguarding of Children, Young People and Vulnerable Adults	No direct issues
Risk Management and Health and Safety	No direct issues
Equality and Diversity	No direct issues
Privacy and Data Protection	No direct issues

## **7. Appendices**

7.1 The following documents are to be published with this report and form part of the report:

7.1.1 Appendix I: Audit Findings Report

## **8. Background Papers**

8.1 Detailed working papers are held in the Finance Department.