

Report To: Audit Committee

Date of Meeting: 18 November 2021

Report Title: External Audit Plan – Year ending 31 March 2021

Report By: Peter Grace, Assistant Director Financial Services & Revenues
(Chief Finance Officer)

Key Decision: No

Classification:

Purpose of Report

To inform councillors of Grant Thornton's audit plan for the audit of the Council's accounts and Value for Money arrangements. The attached report from Grant Thornton highlights the risk based approach to the audit and the main risks they have identified.

Recommendation

1. To accept the External Auditor's Audit Plan

Reasons for Recommendations

The Audit Committee, as required by the Constitution, receives and notes the External Auditor's Audit Plan on behalf of the Council.

Introduction

1. This plan summarises the proposed audit work for the 2020/21 Statement of Account for Hastings Borough Council. It highlights the significant risks that impact on the audit and details the planned work in response to those risks.
2. The plan details changes to auditing requirement resulting from a new Code of Audit Practice which came into effect for 2020/21 and the revised approach to Value for money (VFM) auditing.
3. The audit fees for 2020/21 is yet to be confirmed however it will vary from the Public Sector Audit Appointments (PSAA) scale fee initially set due to a number of factors as discussed in the audit plan. The Department for Levelling Up, Housing and Communities (DLUHC) has committed an extra £15m funding to support the delivery of local audits in 2020/21 and are currently consulting on how the grant will be distributed. It is understood that the Council will receive some of this grant to support the 2020/21 audit fee.

Timetable of Next Steps

4. Please include a list of key actions and the scheduled dates for these:

Action	Key milestone	Due date (provisional)	Responsible
Not applicable – this is an information report for the public	-	-	-

Wards Affected

None.

Policy Implications

Reading Ease Score:

Have you used relevant project tools?: N/A

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	Yes
Environmental Issues & Climate Change	No
Economic/Financial Implications	Yes
Human Rights Act	No

Organisational Consequences	No
Local People's Views	No
Anti-Poverty	No
Legal	No

Additional Information

Appendix A – External Audit Plan - Year ending 31 March 2021.

Officer to Contact

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