

<b>Board/Committee:</b>	<b>Standards &amp; Audit Sub Board</b>
<b>Date of Meeting:</b>	17 November 2022
<b>Title:</b>	External Audit - Audit Planning Report 2021-22
<b>Author:</b>	Kevin Suter
<b>Status:</b>	Standards and Audit Sub Board to consider and note the 2021-22 Audit Plan, and to recommend it to the Policy & Organisation Board as Those Charged with Governance

## **Purpose**

The Audit Planning Report sets out the work that we plan to complete to enable us to issue the audit opinion on your financial statements, and the value for money commentary, for 2021/22. The audit opinion and value for money work will be completed in line with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.

## **Recommendation**

- Review the Audit Planning Report 2021/22 and note the risks and areas of focus we have identified, and our planned response to them.
- Recommend the Audit Planning Report 2021/22 to the Policy and Organisation Board as those charged with governance.

### **1 Background**

- 1.1 The National Audit Office's Code of Audit Practice requires us to communicate details of the audit opinion and value for money risks that we have identified to those charged with governance. We have set out the risks that we have identified in our Audit Planning Report for 2021/22 together with details of our planned response to them.

### **2 Report**

#### **2.1 Audit Scope**

The Audit Planning Report covers the work that we plan to perform in order to provide you with:

- our audit opinion on whether the financial statements of Gosport Borough Council give a true and fair view of the

financial position as at 31 March 2022 and of the income and expenditure for the year then ended; and

- a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

2.2 We will also review and report to the National Audit Office, to the extent and in the form required by them, on the Council's Whole of Government Accounts return.

2.3 Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

### 3 **Risk Assessment**

3.1 The NAO requires auditors to communicate details of the risks that we have identified in relation to the audit opinion and value for money conclusion to those charged with governance. This report should be reviewed as part of the Council's governance arrangements.

### 4 **Conclusion**

4.1 The audit planning report for 2021/22 is attached for consideration by the Committee, and for recommendation to the Policy and Organisation Board as those charged with governance.

<b>Financial Services comments:</b>	The report has been shared with relevant officers for comment before being submitted into papers.
<b>Legal Services comments:</b>	N/A
<b>Crime and Disorder:</b>	N/A
<b>Equality and Diversity:</b>	N/A
<b>Service Improvement Plan implications:</b>	N/A
<b>Corporate Plan:</b>	N/A
<b>Risk Assessment:</b>	See point 3 above.
<b>Background papers:</b>	N/A
<b>Enclosures:</b>	Audit Planning Report 2021-22
<b>Report author/ Lead Officer:</b>	Kevin Suter, Partner, Ernst & Young