

Audit and Governance Committee



Date of meeting:	20 March 2023
Title of Report:	Informing the Audit Risk Assessment 2020/21
Lead Member:	Councillor Mark Shayer (Deputy Leader)
Lead Strategic Director:	David Northey (Interim Service Director for Finance)
Author:	Carolyn Haynes
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Your Reference:	FIN/CH
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

The purpose of this report is to contribute towards the effective two-way communication between Plymouth City Council's external auditors and Plymouth City Council's Audit and Governance Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where the auditors are required to make inquiries of the Audit and Governance Committee under auditing standards.

This report includes a series of questions on each of these areas and the responses that have been prepared by Plymouth City Council's management. The Audit and Governance Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

Recommendations and Reasons

1. Members are asked to note the contents of the report, to consider whether the management responses are consistent with their understanding and whether they have any further comments to make.

Reasons

Under International Standards on Auditing (UK), (ISA (UK)) auditors have specific responsibilities to communicate to the Audit and Governance Committee

Alternative options considered and rejected

None – The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.

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Originating Senior Leadership Team member: David Northey

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 06/03/2023

Cabinet Member approval:

Date approved: 06/03/2023