

# **Cherwell District Council**

## **Accounts Audit and Risk Committee**

**17 January 2024**

### **External Audit – Draft Audit Results Report 2021/22**

#### **Report of the Assistant Director of Finance**

This report is public

#### **Purpose of report**

To receive a report setting out the Draft Audit Results Report for 2021/22.

#### **1.0 Recommendations**

The meeting is recommended to:

- 1.1 Note the contents of the Draft Audit Results Report for 2021/22 from our external auditors, Ernst & Young (EY).
- 1.2 Agree that the Assistant Director of Finance, in consultation with the Chair of the Committee (or Deputy Chair in their absence), can make any further changes to the draft letters of representation (as shown in Appendix C of the Draft Audit Results Report) agreed with the auditors that may arise during completion of the audit. Any further changes will be brought to the Committee's attention.

#### **2.0 Introduction**

- 2.1 Attached at Appendix 1 is the Draft Audit Results Report for 2021/22 which outlines the work undertaken to audit the Statement of Accounts and the draft results for 2021/22.

#### **3.0 Report Details**

- 3.1 External Audit undertakes its work in line with the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments Ltd and auditing standards.
- 3.2 The Draft Audit Results Report sets out the methodology, approach and timescales that EY have taken in relation to undertaking the work required for the audit of the Statement of Accounts 2021/22.

- 3.3 The Draft Audit Opinion sets out the overall assessment of the Statement of Accounts produced. The draft opinion is an unqualified opinion, and that in EY's opinion the financial statements give a true and fair view of the council's financial position and have been prepared properly in accordance with the CIPFA code. This draft opinion is subject to completion of the outstanding matters laid out in Appendix B of the Draft Audit Results Report.

## **4.0 Conclusion and Reasons for Recommendations**

- 4.1 The draft opinion sets out the assessment by External Audit for 2021/22.

## **5.0 Consultation**

None

## **6.0 Alternative Options and Reasons for Rejection**

- 6.1 None.

## **7.0 Implications**

### **Financial and Resource Implications**

- 7.1 There are no financial implications arising directly from this report.

Comments checked by:

Michael Furness, Assistant Director of Finance (S151 Officer),  
01295 221845, [michael.furness@cherwell-dc.gov.uk](mailto:michael.furness@cherwell-dc.gov.uk)

### **Legal Implications**

- 7.2 There are no legal implications arising directly from this report.

Comments checked by:

Shahin Ismail, Legal Services Manager,  
01295 221651, [Shahin.Ismail@Cherwell-DC.gov.uk](mailto:Shahin.Ismail@Cherwell-DC.gov.uk)

### **Risk Implications**

- 7.3 There are no risk management implications arising directly from this report.

Comments checked by:

Celia Prado-Teeling, Performance and Insight Team Leader  
01295 221556, [celia.prado-teeling@cherwell-dc.gov.uk](mailto:celia.prado-teeling@cherwell-dc.gov.uk)

### **Equalities and Inclusion Implications**

7.4 There are no equalities implications arising directly from this report.

Comments checked by:

Celia Prado-Teeling, Performance and Insight Team Leader

01295 221556, [celia.prado-teeling@cherwell-dc.gov.uk](mailto:celia.prado-teeling@cherwell-dc.gov.uk)

## 8.0 Decision Information

**Key Decision** N/A

**Financial Threshold Met:** N/A

**Community Impact Threshold Met:** N/A

**Wards Affected**

All

**Links to Corporate Plan and Policy Framework**

All Corporate Plan themes

**Lead Councillor**

Councillor Adam Nell, Portfolio Holder for Finance

**Document Information**

**Appendix number and title**

- Appendix 1 – Cherwell DC 2021-22 Draft Audit Results Report

**Background papers**

None

**Report Author and contact details**

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