

This report is public	
Audit Completion Certificates 2020/21 and 2021/22	
Committee	Accounts, Audit and Risk Committee
Date of Committee	29 May 2024
Portfolio Holder presenting the report	TBC
Date Portfolio Holder agreed report	N/A
Report of	Assistant Director of Finance, Michael Furness

Purpose of report

To receive the audit completion certificates for the years 2020/21 and 2021/22.

1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the formal completion of the audits for the years ended 31 March 2021 and 31 March 2022 and to note the associated audit completion certificates (appendices 1 and 2).

2. Executive Summary

- 2.1 When giving their audit opinions for 2020/21 and 2021/22, the external auditors for those years, Ernst & Young LLP, indicated that they could not yet formally conclude the audit and issue an audit certificate. This could not be done until the National Audit Office, as group auditor for the Whole of Government Accounts, confirmed that no further assurance work was required from Ernst & Young LLP.
- 2.2 Ernst and Young LLP have now received that confirmation from the National Audit Office. They have therefore issued the audit completion certificates for 2020/21 and 2021/22, formally concluding the audit for those years. The certificates are included as appendices 1 and 2 of this report for the committee to note.

Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial implications arising directly from this report. Michael Furness, Assistant Director of Finance, 17 May 2024
Legal	There are no legal implications arising directly from this report.

	Shahin Ismail, Legal Services Manager, 17 May 2024			
Risk Management	There are no risk management implication arising directly from this report. Celia Prado-Teeling, Performance Team Leader 17 May 2024			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				Not Applicable
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				N/A
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	N/A			

Supporting Information

3. Alternative Options and Reasons for Rejection

3.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: No alternative options have been identified as this report is for information only.

4 Conclusion and Reasons for Recommendations

4.1 This report is to update members on the completion of the 2020/21 and 2021/22 audits. This is for information only, and members are therefore recommended to note the report and audit certificates in appendices 1 and 2.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Audit Completion Certificate 2020-21
Appendix 2	Audit Completion Certificate 2021-22
Background Papers	N/A
Reference Papers	2021/22 Final Audit Results Report – taken to AARC on 20 March 2024 Final 2020/21 Audit Results Report – taken to AARC on 16 March 2022
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