

REPORT TO: Audit & Governance Board
DATE: 6 July 2022
REPORTING OFFICER: Operational Director, Finance
PORTFOLIO: Leader
SUBJECT: External Audit Annual Report 2020/21
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To consider the 2020/21 External Audit Annual Report, which will be presented by the Council's external auditor, Grant Thornton UK LLP.

2.0 RECOMMENDATION: That the contents of the 2020/21 External Audit Annual Report be noted, including recommendations laid out from page 26 of the report.

3.0 SUPPORTING INFORMATION

3.1 The External Auditor is required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The Annual Report details overall arrangements, as well as providing key recommendations on any significant weaknesses in arrangements identified during the audit.

3.2 External Audit is required to report under three specific criteria, being:

- Financial Sustainability
- Governance
- Improving Economy, Efficiency and Effectiveness

3.3 The report provides details of the findings of the External Auditor in detail. These findings will be presented at the Board by Grant Thornton UK LLP

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 FINANCIAL IMPLICATIONS

5.1 The report provides an external viewpoint on the financial sustainability of the Council. Whilst there are significant challenges in the Council balancing future year budgets, the report identifies no significant weakness to secure financial sustainability.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 Children and Young People in Halton
- 6.2 Employment, Learning and Skills in Halton
- 6.3 A Healthy Halton
- 6.4 A Safer Halton
- 6.5 Halton's Urban Renewal

There are no implications for any of the Council's priorities listed above.

7.0 RISK ANALYSIS

- 7.1 The risks that have been considered as part of the Council having in place arrangements to secure economy, efficiency and effectiveness are detailed in the attached report.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

- 9.1 None under the meaning of the Act.