

REPORT TO: Audit and Governance Board
DATE: 22 November 2023
REPORTING OFFICER: Operational Director - Finance
PORTFOLIO: Corporate Services
SUBJECT: 2022/23 External Audit Update
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The Council's external auditor, Grant Thornton UK LLP will provide the Board with a verbal progress update regarding their audit of the Council's 2022/23 year-end accounts.

2.0 RECOMMENDATION: That the verbal progress update by the Council's external auditor Grant Thornton UK LLP, be received.

3.0 SUPPORTING INFORMATION

3.1 The Council's external auditor Grant Thornton UK LLP is currently undertaking the audit of the Council's 2022/23 year-end accounts.

3.2 Once the audit is completed, the Auditor's findings will be reported to the Board alongside the 2022/23 Statement of Accounts, prior to their publication.

3.3 Grant Thornton will attend the meeting to provide a verbal update regarding progress with the 2022/23 audit of accounts.

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 FINANCIAL IMPLICATIONS

5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 **Children & Young People in Halton**

6.2 **Employment, Learning & Skills in Halton**

6.3 **A Healthy Halton**

6.4 A Safer Halton

6.5 Halton's Urban Renewal

There are no direct implications for the Council's priorities.

7.0 RISK ANALYSIS

7.1 The Accounts and Audit Regulations require that the 2022/23 Statement of Accounts is certified by the External Auditor and published by 30 November 2023. The External Auditor will brief the Board regarding progress.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None identified.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are none.

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

10.1 There are none under the meaning of the Act.