

EY – Auditor's Annual Report 2021 to 2022

Report number:	PAS/WS/23/017	
Report to and date(s):	Performance and Audit Scrutiny Committee	28 September 2023
Cabinet member:	Councillor Diane Hind Portfolio Holder for Resources Tel: 07890 198957 Email: diane.hind@westsuffolk.gov.uk	
Lead officer:	Rachael Mann Director (Resources and Property) Tel: 01638 719245 Email: rachael.mann@westsuffolk.gov.uk	

Decisions Plan: This item is not required to be included in the Cabinet Decisions Plan.

Wards impacted: All wards.

Recommendation: It is recommended that:

- 1. Members note the report and Appendix A.**

1. Context to this report

- 1.1 The purpose of this report is to update members on the outcome of the annual external audit of the 2021 to 2022 financial statements by Ernst and Young (EY), as detailed in their Auditor's Annual Report for the year ended 31 March 2022, attached at **Appendix A**.
- 1.2 The Auditor's Annual Report is for information and brings together all of the auditor's work over the year, including commentary on West Suffolk's value for money (VFM) arrangements as well as their opinion on the 2021 to 2022 financial statements.

2. Proposals within this report

- 2.1 At the meeting of this committee held on 27 July 2023, EY presented their Annual Results Report setting out their progress on the audit of the council's financial statements for the year ended 31 March 2022. That report noted that the work in respect of the audit was complete, and that EY intended to issue an unqualified opinion.
- 2.2 The audit of the financial statements was subsequently completed on 28 July 2023, and EY issued their opinion that the accounts gave a true and fair view of the financial position of the council.
- 2.3 Following the completion of the audit, EY are required to issue an Auditor's Annual Report to the council and external stakeholders, including members of the public, communicating the key issues arising from their work. This report is attached at **Appendix A**.
- 2.4 The proposed fees for the audit of the accounts include additional costs arising from work required to address additional professional and regulatory requirements and changes in scope. These are still to be agreed and will be subject to review by Public Sector Audit Appointments (PSAA).

3. Alternative options that have been considered

- 3.1 The audit of the financial statements is governed by the Local Audit and Accountability Act 2014 and is conducted in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Therefore, there are no alternative options.

4. Consultation and engagement undertaken

- 4.1 This report has been compiled by the Finance team in consultation with external audit.

5. Risks associated with the proposals

- 5.1 The reporting and approval of the annual accounts is a statutory function. The accounts are examined and certified by independent auditors, therefore there are no risks associated with the proposals.

6. Implications arising from the proposals

- 6.1 All implications arising from the proposals are covered within the report and its associated appendices.

7. Appendices referenced in this report

- 7.1 Appendix A – West Suffolk Council Auditor’s Annual Report for the year ended 31 March 2022

8. Background documents associated with this report

- 8.1 [PAS/WS/23/013](#) (27 July 2023) – 2021 to 2022 Annual Results Report to those charged with governance
- 8.2 [PAS/WS/23/005](#) (30 March 2023) – West Suffolk Annual Governance Statement 2021 to 2022
- 8.3 [PAS/WS/23/006](#) (30 March 2023) – 2021 to 2022 Statement of Accounts