

9 June 2022

Agenda Item: 7

REPORT OF SERVICE DIRECTOR – FINANCE, INFRASTRUCTURE AND IMPROVEMENT

GRANT THORNTON – EXTERNAL AUDIT PLAN 2021/22

Purpose of the Report

1. To inform Members of the External Auditors' Audit Plan for their 2021/22 Audit.

Information

2. The attached report from our external auditors, Grant Thornton, sets out the proposed Audit Plan for the 2021/22 audit, including their approach, significant risks, fees, key staff and timelines for the audit. The report is presented to Members for their information. Andrew Smith, Engagement Lead - Grant Thornton) will be in attendance at the meeting to introduce the report and respond to Members' questions.

Other Options Considered

3. The report is for comment only.

Reason/s for Recommendation/s

4. To provide information to Members on the External Audit Plan 2021/22.

Statutory and Policy Implications

5. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance, finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

Financial Implications

6. The anticipated total fees, excluding the indicative fee for grant claim certification, are £126,274 for Nottinghamshire County Council and £38,456 for the Nottinghamshire Pension Fund. As in 2021/22, the Department for Levelling Up, Housing and Communities is providing Local Authorities with £15.0m in 2022/23 to meet the rise in cost of external audit fees. It is

expected that Nottinghamshire's share of this allocation will be £38,984, the same as the 2021/22 allocation.

RECOMMENDATION/S

- 1) That Members to note the External Auditor's Audit Plan for 2021/22.

Nigel Stevenson

Service Director – Finance, Infrastructure and Improvement

For any enquiries about this report please contact:

Glen Bicknell, Senior Finance Business Partner, Financial Strategy and Compliance.

Constitutional Comments (25/05/2022 GR)

7. Further to the Nottinghamshire County Council constitution, this Committee has the delegated authority to receive this report.

Financial Comments (17/05/2022 GB)

8. The financial implications are set out in the report.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

Electoral Division(s) and Member(s) Affected

- All