

SOUTH STAFFORDSHIRE COUNCIL**COUNCIL – 12 DECEMBER 2023****EXTERNAL AUDIT REPORTS 2022/23****REPORT OF THE CHAIRMAN OF THE AUDIT AND RISK COMMITTEE – COUNCILLOR
JOHN MICHELL****PART A – SUMMARY REPORT****1. SUMMARY OF PROPOSALS**

- 1.1 The appendices to this report are the reports from Grant Thornton, the Council's external auditor for the 2022/23 accounts. The report highlights the main points from these.

2. SUMMARY IMPACT ASSESSMENT

POLICY/COMMUNITY IMPACT	Do these proposals contribute to specific Council Plan objectives?	
	Yes/No	
	Has an Equality Impact Assessment (Equal) been completed?	
	No	Not required – Report from External Auditors
	Has a Data Protection Impact Assessment been completed?	
	No	Not required – Report from External Auditors
SCRUTINY POWERS APPLICABLE	No	Report to Council
KEY DECISION	No	
TARGET COMPLETION/ DELIVERY DATE	N/a	
FINANCIAL IMPACT	No	No financial impact
LEGAL ISSUES	No	No direct legal implications
STRATEGIC RISK	No	The report does not impact on any strategic risks but External Audit is an important mitigation measures against some strategic risk factors.
OTHER IMPACTS, RISKS & OPPORTUNITIES including climate impacts and health impacts if applicable	None	
IMPACT ON SPECIFIC WARDS	No	

PART B – ADDITIONAL INFORMATION

3. INFORMATION

Appendix 1 is the Audit Findings Report from Grant Thornton in response to the 2022/23 accounts for South Staffordshire District Council.

Grant Thornton have provided an unqualified opinion on the accounts with only one minor finding relating to ensuring that expenditure is coded to the correct financial year. Processes are in place to ensure that this is addressed moving forward.

Appendix 2 is the Annual Audit Report from Grant Thornton which mainly consists of the 'Value for Money' opinion. The report is positive and only makes one improvement recommendation which is: -

- In order to obtain independent assurance over the accuracy of performance information reported to Members the Council should consider asking Internal Audit to include this in their programme of work.

The Corporate Leadership Team are discussing the best way of addressing this recommendation and this will form part of audit planning between the Monitoring Officer, S151 Officer and the Internal Audit team at Staffordshire County Council.

4. IMPACT ASSESSMENT – ADDITIONAL INFORMATION

- 4.1 The two reports are positive and provide assurance about the financial processes and procedures in the Council. This will be helpful in building a relationship with the new external auditors, Azets.

5. PREVIOUS MINUTES

- 5.1 No previous minutes

6. BACKGROUND PAPERS

Statement of Accounts 2022/23

7. APPENDICES

Appendix 1 – Audit Findings Report
Appendix 2 – External Auditors Annual Report

8. RECOMMENDATION

- 8.1 That Members note the contents of the two reports.