

# Audit Committee

27 June 2022



**Report of:** *Grant Thornton UK LLP*

**Title:** *Interim Auditors Annual Report on Bristol City Council*

**Ward:** *City Wide*

**Officer Presenting Report:** *Grant Thornton UK LLP*

## Recommendation

The Audit Committee note, and comment as appropriate, on Grant Thornton's Interim Auditors Annual Report for 2020/21, focusing on their value for money assessment, along with an action plan agreed by management.

## Summary

### Appendix 1 – Interim Auditors Annual Report on Bristol City Council

Reporting on value for money is part of the External Auditors statutory reporting requirements. Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), the External Auditors are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. They no longer give a binary qualified / unqualified VFM conclusion. Instead, auditors report in more detail on the overall arrangements, as well as key recommendations on any significant weaknesses in the Council's arrangements identified during the audit within the Auditor's Annual Report.

Grant Thornton did not conclude there to be any significant weaknesses in the Council's arrangements for Value for Money in 2020/21 but identified 13 improvement recommendations.



---

## **Policy**

None affected by this report. Grant Thornton are the Council's appointed external auditors. In carrying out their audit and inspection duties they have to comply with the relevant statutory requirements, namely the Local Audit and Accountability Act 2014.

## **Consultation**

1. **Internal**  
Director of Finance and Senior Finance Officers.
2. **External**  
None

## **Background and Context**

1. Jon Roberts will be attending the Committee and will be pleased to answer Members' questions.

## **Other Options Considered**

Not applicable

## **Risk Assessment**

None necessary for this report

## **Public Sector Equality Duties**

None necessary for this report

## **Legal and Resource Implications**

### **Legal**

None arising from this report

### **Financial**

None arising from this report.

### **Land**

Not applicable

### **Personnel**

Not Applicable

---

**Appendices:**

Appendix 1: Grant Thornton's Interim Annual Report on Bristol City Council

**LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

**Background Papers:**

None