

Audit Committee

24 July 2023



Report of:	Service Director: Finance
Title:	Interim Auditors Annual Report on Bristol City Council 2021/22 and 2022/23
Ward:	City Wide
Officer Presenting Report:	Denise Murray: Service Director Finance

Recommendations

The Audit Committee note, and comment as appropriate, on Grant Thornton's Interim Auditors Annual Report for 2021/22 and 22/23, 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.

In relation to significant weaknesses, 4 key and 10 improvement recommendations were identified for the two year period reviewed (2021/22 and 2022/23). The report includes the management comments and proposed actions to address the required improvements.



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 Officers and relevant officers across the council.
2. External - none

Background and Context

Jon Roberts and Ginette Beal from Grant Thornton 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 2021/22 and 2022/23

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Background Papers: None