

Report to Audit and Risk Assurance Committee

18 January 2024

Subject:	External Audit Plan 2021-22
Director:	Interim S151 Officer Brendan Arnold Brendan_Arnold@sandwell.gov.uk
Contact Officer:	Acting Assistant Director - Finance Claire Spencer Claire_spencer@sadnwell.gov.uk

1 Recommendations







- 1.1 To note the contents of the External Audit Plan for 2021-22 from the Council's auditors Grant Thornton.

2 Reasons for Recommendations

- 2.1 To inform the Audit and Risk Assurance Committee of the External Audit Plan for 2021-22.



3 How does this deliver objectives of the Corporate Plan?

	<p>Best start in life for children and young people People live well and age well Strong resilient communities Quality homes in thriving neighbourhoods A strong and inclusive economy A connected and accessible Sandwell</p> <p>The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances in helping to support all of the Council's objectives.</p>
	
	
	
	
	

4 Context and Key Issues

4.1 The audit plan sets out the planned scope and provisional timing of the audit, as required by the International Standards on Auditing (UK and Ireland). The document attached is to help the Audit and Risk Assurance Committee understand the planned scope of the external audit work including areas of risk and materiality.

5 Implications

Resources:	The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances.
Legal and Governance:	The Secretary of State makes the Accounts and Audit Regulations in exercise of powers conferred by the



	Local Audit and Accountability Act. The Accounts and Audit Regulations require the Statement of Accounts be produced in accordance with proper practice
Risk:	Consideration of risk is a key role in the process of the annual audit of the Council's accounts.
Equality:	As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no explicit Health and Wellbeing implications in relation to this report.
Social Value	There are no explicit Social Value implications in relation to this report.
Climate Change	There are no explicit Climate Change implications in relation to this report.
Corporate Parenting	There are no explicit Corporate Parenting implications in relation to this report.

6. Appendices

Appendix 1 - Sandwell Council Audit Plan

7. Background Papers

None

