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| <b>REPORT TO:</b>              | <b>AUDIT SUB COMMITTEE (SPECIAL)</b>   | <b>AGENDA ITEM: 5</b>                      |
| <b>DATE OF MEETING:</b>        | <b>28<sup>th</sup> JUNE 2021</b>   | <b>CATEGORY: DELEGATED</b>                 |
| <b>REPORT FROM:</b>            | <b>EXTERNAL AUDITOR</b>  | <b>OPEN</b>                                |
| <b>MEMBERS' CONTACT POINT:</b> | <b>KEVIN STACKHOUSE (01283 595811)</b><br><a href="mailto:kevin.stackhouse@south-derbys.gov.uk">kevin.stackhouse@south-derbys.gov.uk</a> | <b>DOC:</b> u/KS/audit/EY/audit plan cover |
| <b>SUBJECT:</b>                | <b>AUDIT PLANNING REPORT FOR THE YEAR ENDING 31 MARCH 2021</b>   | <b>REF:</b>                                |
| <b>WARD(S) AFFECTED:</b>       | <b>ALL</b>   | <b>TERMS OF REFERENCE: AS 01</b>           |

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## **1.0 Recommendations**

1.1 That the Audit Plan for the year ending 31 March 2021 is considered and approved.

## **2.0 Purpose of Report**

2.1 For Ernst and Young LLP (EY) as the Council's appointed auditors, to present their Audit Plan for the year ending 31 March 2021.

## **3.0 Summary**

3.1 The Plan effectively sets how the Auditors will review the Council's Accounts and Financial Statements for 2020/21, including the key elements that will come under review in accordance with accounting standards.

3.2 The Auditors will also review the Council's arrangements for securing value for money. The National Audit Office have also placed additional requirements on Auditors for 200/21, to review in greater detail the "going concern" basis of local authorities given Covid 19 and the financial challenges facing many authorities.

3.3 The detailed Audit Plan is published alongside this report.

## **4.0 Financial Implications**

4.1 None

## **5.0 Corporate Implications**

5.1 None directly.

## **6.0 Community Implications**

6.1 None directly.