

Audit and Standards Committee

25 March 2021

External Auditors' Annual Audit Letters 2019/20

Recommendation

The Committee is asked to:

- Consider the Annual Audit Letter of the External Auditors, attached at Appendix A, including whether any executive action is required.

1. Purpose of the Report

- 1.1. The Audit Commission's Code of Audit Practice requires auditors to prepare an annual audit letter and issue it to each audited body.
- 1.2. The purpose of preparing and issuing annual audit letters is to communicate to the audited body and key external stakeholders, including members of the public, the key issues arising from auditors' work, which auditors consider should be brought to the attention of the audited body. The annual audit letter covers the work carried out by auditors since the previous letter was issued.
- 1.3. The letter, for 2019/20, is attached at **Appendix A** and covers both the County Council and Warwickshire Pension Fund. It summarises all of the work completed as part of the 2019/20 annual audit and reported to this Committee in previous reports and provides a brief update on any issues since the last report to the Committee in November 2020.
- 1.4. The auditors will attend the meeting to present the report.

2. Financial Implications

- 2.1. There are no material financial implications for the authority as a result of the issues raised in this report. Page 14 of the Auditors report includes some commentary about the additional fees for the 2019/20 audit as a consequence of the impacts on the audit work of Covid 19. These will subject to a separate report on the Audit Plans and Audit fees on the agenda for the June meeting of this Committee.

3. Background Papers

- 3.1. None.

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Local Members consulted

Not applicable

Other Members consulted

None