

Audit and Standards Committee

26 January 2023

External Auditors' Annual Audit Letter 2021/22

Recommendation

The Audit & Standards 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 an Annual Audit Letter 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 2021/22, 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 2021/22 annual audit.
- 1.4. The auditors will attend the meeting to present the report.
- 1.5. Following the consideration by this Committee, the Annual Audit Letter will go on to full Council for their consideration. Any need for executive action raised by the Committee will be included a part of the covering report to full Council when the Annual Audit Letter is presented by the external auditors.

2. Financial Implications

- 2.1. There are no material financial implications for the authority as a result of the issues raised in this report.

3. Background Papers

- 3.1. None.

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Local Members consulted

Not applicable

Other Members consulted

None