

# County Council

17 December 2024

## External Auditors' Annual Audit Report 2023/24

### Recommendations

That Council:

- 1) considers the Annual Audit Report of the External Auditors, attached at Appendix A; and
- 2) requests that Audit and Standards Committee review the delivery of the management actions in response to the recommendations in the Annual Audit Report.

### 1. Purpose of the Report

- 1.1. The new Code of Audit Practice came into force from 1 April 2020 for audit years 2020/21 onwards. The most significant change under the new Code was the introduction of an Auditor's Annual Report, containing a commentary on the Council's arrangements for securing value for money alongside the audit opinion on the Council's accounts.
- 1.2. The purpose of preparing and issuing the Annual Audit Report 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.
- 1.3. The Report, for 2023/24, 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 2023/24 annual audit and review of value for money arrangements.
- 1.4. The Auditors' Annual Audit Report contains several improvement recommendations to which the Council's management response is included as part of the report. It is proposed that Council request that the Audit and

Standards Committee review the delivery of the management response over the next year.

## 2. Financial Implications

2.1. None.

## 3. Environmental Implications

3.1. None.

## 4. Background Papers

4.1. None.

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The report was circulated to the following members prior to publication:

None