



Report of: Corporate Director of Resources

Meeting of	Date	Agenda Item	Ward(s)
Audit Committee	16 March 2021		All

Delete as appropriate		Non-exempt
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SUBJECT: External Auditor Reports

1. Synopsis

1.1 Grant Thornton UK LLP is presenting a series of reports to the Committee. This includes their Annual Audit Letter for the year ending 31 March 2020 and audit plan for the external audit of the Council and the Pension Fund for 2020/21. The documents provided also include a summary of the changes being implemented in the way the Value for Money audit is performed and a document summarising management responses to the enquiries raised with the Council as part of the audit planning process.

2. Recommendations

- 2.1 To note the contents of the General Enquiries of Management and approve the External Audit Plan for the Council and Pension Fund for the year ending 31 March 2021.
- 2.2 To note the Annual Audit Letter and Value for Money (VFM) slides.

3. Background

3.1 Each year the Council's external auditor presents to the Audit Committee their audit plan. This year it is also proposed to present the General Enquiries of Management as part of the planning process.

4. Implications

4.1 **Financial Implications:** none

4.2 **Legal Implications:** none

4.3 **Environmental Implications and contribution to net zero carbon by 2030.**
There are no environmental impacts arising from this report.

4.4 **Resident Impact Assessment**

The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

A resident impact assessment has not been carried out since the contents of this report relate to a purely administrative function and there are no direct impacts on residents.

5. **Conclusion and reasons for recommendations:**

5.1 The Committee is asked to note the contents and approve the attached audit plan and general enquiries of management and to note the annual audit letter and VFM slides.

Appendices:

Annual Audit Letter year ending 31 March 2020

VFM slides

External Audit Plan year ending 31 March 2021

General Enquiries of Management – Islington Council and Islington Council Pension Fund

Background papers: none

Final Report Clearance:

Signed by:



Corporate Director of Resources

Date 08/03/2021

Report Author: Mumba Mumba, Strategic Revenue Manager
Tel: 020 7527 2432
E-mail: mumba.mumba@islington.gov.uk