

Report to: Audit & Governance Committee Meeting  
1 February 2023

Director or Business Manager Lead: Nick Wilson, Business Manager – Financial Services

Lead Officer: 01636 655317, [nick.wilson@nsdc.info](mailto:nick.wilson@nsdc.info)

<b>Report Summary</b>	
<b>Report Title</b>	External Auditors Audit Progress Report 2021/22
<b>Purpose of Report</b>	To present the External Auditor’s Progress Report for Newark and Sherwood District Council for the 2021/22 audit based on work completed to date.
<b>Recommendations</b>	That Committee consider and note the External Auditor’s Progress Report
<b>Reason for Recommendation</b>	To ensure the Committee understands the current position of the audit for the 2021/22 financial year.

## **1.0 Background**

- 1.1 The document attached at Appendix A is the Auditor’s Audit Progress Report for 2021/22 which summarises the work that has been undertaken by the auditors for the year ended 31<sup>st</sup> March 2022.
- 1.2 The audit of the financial statements was completed earlier this year, with the report being signed on the 5<sup>th</sup> January 2023. Section two details the two recommendations made by the auditor based on the audit together the Council’s management response.
- 1.3 Appendix A to the document details the unadjusted and adjusted misstatements made to the financial statements as a result of the audit.
- 1.4 This is not the final report from the External Auditor which would conclude the audit for the 2021/22 financial year. The Value for Money work is currently in progress and this is due to be completed within 3 months of the 5<sup>th</sup> January 2023. This will therefore be reported at the meeting of the Audit and Governance Committee on 26<sup>th</sup> April 2023.

## **2.0 Implications**

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and

Sustainability and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

**Background Papers and Published Documents**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None