



Audit Committee



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| Report for: | Audit Committee |
| Title of report: | 2022-23 Audit Findings Report |
| Date: | 20 th September 2023 |
| Report on behalf of: | Councillor Sally Symington, Portfolio Holder for Corporate and Commercial Services |
| Part: | I |
| If Part II, reason: | N/A |
| Appendices: | Appendix A- Audit Findings Report for Dacorum Borough Council 2022-23. |
| Background papers: | None |
| Glossary of acronyms and any other abbreviations used in this report: | None |

Report Author / Responsible Officer

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| Corporate Priorities | Ensuring efficient, effective and modern service delivery |
| Wards affected | All |
| Purpose of the report: | 1. To provide Audit Committee with the external auditor's Audit Findings Report for 2022-23 |
| Recommendation to the decision maker: | 1. To note the contents of the Audit Findings Report for 2022-23. |

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| Period for post policy/project review: | An update on progress against the approved Internal Audit programme is brought to committee on a regular basis. |
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1 Background

The Audit Findings Report (Appendix A) is produced by the Council's external auditors Grant Thornton. The report presents the observations arising from the audit of the Council 2022-23 published accounts to those charged with governance to oversee the financial reporting process. Audit Committee holds this responsibility for Dacorum Borough Council.

2 Audit Findings Report

The report covers the following areas:

- Headline findings
- Observations on the financial statements
- Value for Money arrangements
- Independence and ethical considerations relating to the external auditor
- Details of fees charged by the external auditor
- Auditing developments

The audit of the Council's 2022-23 accounts is considered substantially complete by the external auditor. Items remaining for review are identified within the report.

Grant Thornton will attend Audit Committee on 20th September 2023 to present the report at Appendix A.

3 Financial and value for money implications:

The published accounts are an essential means by which the Council demonstrates its stewardship of the resources and accounts for its financial performance. The Audit Findings Report provides the external auditors observations on these accounts.

4 Legal Implications

None arising directly from the report. The Council has a statutory obligation to publish its audited accounts by 30th September 2023 under the Accounts and Audit Regulations.

5 Risk implications:

Set out at in Appendix A to this report.

6 Equalities, Community Impact and Human Rights

None arising directly from the report.

7 Sustainability implications (including climate change, health and wellbeing, community safety)

None arising directly from the report.

8 Council infrastructure (including Health and Safety, HR/OD, assets and other resources)

None arising directly from the report.

9 Conclusion

The external auditor's Audit Findings Report sets out their key findings arising from the audit of the Council's 2022-23 accounts. Members are asked note the report.

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