



Audit Committee

Report for:	Audit Committee
Title of report:	External Auditor's Interim Annual Report 2022/23
Date:	20 th March 2024
Report on behalf of:	Councillor Michela Capozzi, Portfolio Holder for Corporate and Commercial Services
Part:	I
If Part II, reason:	N/A
Appendices:	Appendix A External Auditor's Report 2022/23
Background papers:	None.
Glossary of acronyms and any other abbreviations used in this report:	None.

Report Author / Responsible Officer

Fiona Jump, Head of Financial Services



Fiona.jump@dacorum.gov.uk / 01442 228162 (ext. 2162)

Corporate Priorities	A clean, safe and enjoyable environment Building strong and vibrant communities Ensuring economic growth and prosperity Providing good quality affordable homes, in particular for those most in need Ensuring efficient, effective and modern service delivery Climate and ecological emergency
Wards affected	All
Purpose of the report:	1. To present the External Auditor's Annual Report for 2022/23

<p>Recommendation (s) to the decision maker (s):</p>	<ol style="list-style-type: none"> 1. To accept the External Auditor’s Interim Annual Report 2022/23, noting the recommendations within the report. 2. To note the status of the External Auditor’s audit the 2022/23 financial statements, which awaits assurance from the auditor of the Hertfordshire County Council Pension Fund, and the expectation of the issues on an unqualified audit opinion on the Council’s 2022/23 financial statements.
<p>Period for post policy/project review:</p>	<p>The Council’s External Auditor issues their report on an annual basis.</p>

1 Background:

The Council’s External Auditor for 2022/23 is Grant Thornton UK LLP.

The Council’s External Audit is required to satisfy themselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of its resources. External Audit are required to report their findings in the area to the Council on an annual basis.

Appendix A sets out the External Auditor’s Interim Annual Report on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources. Grant Thornton will attend Audit Committee to present this report.

2 Financial and value for money implications:

Appendix A sets out the External Auditor’s view on the Council’s Value for Money arrangements.

3 Legal Implications

There are no direct legal implications arising from this report.

4 Risk implications:

External audit review is one of the key assurance mechanisms concerning the Council’s financial resilience and value for money arrangements.

5 Equalities, Community Impact and Human Rights

A Community Impact Assessment is not required for this report. There are no Human Rights Implications arising from this report.

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

There are no direct sustainability implications arising from this report.

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

There are no direct Council infrastructure implications arising from this report

8 Conclusion

The External Auditor's Interim Annual Report 2022/23 has found no significant weaknesses in the Council's arrangements in the areas of financial sustainability, governance and value for money.