



**REPORT of
DIRECTOR OF RESOURCES**

to
**PERFORMANCE, GOVERNANCE & AUDIT COMMITTEE
26 NOVEMBER 2020**

**REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT FOR THE YEAR
ENDED 31 MARCH 2020**

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide the Council's External Auditor with the opportunity to report the key findings of their audit to those charged with governance, prior to issuing their opinion on the 2019/20 Statement of Accounts. The Final Report for the year ended 31 March 2020 (2019/20) is attached at **APPENDIX 1**

2. RECOMMENDATION

- (i) That the report of the external audit at **APPENDIX 1** is noted.

3. SUMMARY OF KEY ISSUES

- 3.1 Deloitte LLP, the Council's External Auditor, has completed the substantive work on the audit of the Council's 2019/20 Statement of Accounts. Detailed findings of the audit and recommended actions are provided in **APPENDIX 1** to those charged with Governance.
- 3.2 The terms of reference of the Performance, Governance and Audit Committee include a requirement to review the external auditor's opinion on the Statement of Accounts of the Council. The opinion on the accounts has not been issued due to the ongoing work to complete the audit.

4. CONCLUSION

- 4.1 Detailed conclusions drawn from the audit work can be found in the report (**APPENDIX 1**).

5. IMPACT ON STRATEGIC THEMES

- 5.1 Financial resources are a key factor in ensuring the deliver of the strategic themes.

6. IMPLICATIONS

- (i) **Impact on Customers** – None directly.

- (ii) **Impact on Equalities** – None directly.
- (iii) **Impact on Risk** – None directly.
- (iv) **Impact on Resources (financial and human)** – None directly.
- (v) **Impact on the Environment** – None directly.
- (vi) **Impact on Strengthening Communities** – None directly.

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