

# Report

Report to:	<b>Risk and Audit Scrutiny Committee</b>
Date of Meeting:	<b>17 November 2021</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>External Auditor's Report 2020/2021</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the External Auditor's report for 2020/2021

## 2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):

- (1) that the attached External Auditor's Report be noted.

## 3. Background

3.1. The Council's External Auditors, Audit Scotland, have completed an audit which extends across the 2020/2021 Accounts and related matters.

3.2. Members are required to have regard to any report made or advice provided on the Annual Accounts by the External Auditor.

3.3. The External Auditor's Report is appended to this covering paper. A full contents list is included in section 4 for ease of reference.

## 4. External Auditor's Report – South Lanarkshire Council

4.1. As noted in section 3.3, the External Auditor's report is appended to this covering paper. The report itself is preceded by the following documents:

- ◆ Letter to the Risk and Audit Scrutiny Committee
- ◆ Appendix A: Proposed Independent Auditor's Report
- ◆ Appendix B: Letter of Representation (IAS 580)
- ◆ Appendix C: Registered charities administered by South Lanarkshire Council
- ◆ Appendix D: Proposed independent auditors report – registered charities administered by South Lanarkshire Council
- ◆ Appendix E: Letter of representation – registered charities administered by South Lanarkshire Council

4.2. The External Auditor's report is then attached for members' consideration.

## 5. Employee Implications

5.1. There are no direct employee implications from this report.

## 6. Financial Implications

6.1. There are no direct financial implications arising from this report.

## **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no Climate Change, Sustainability or Environmental implications in terms of the information contained within this report

## **8. Other Implications**

- 8.1. The main risk associated with the Council and Charitable Annual Accounts is a qualified audit report. The risk has been assessed as low due to the detailed preparation in relation to the year end process, technical training undertaken by key finance staff and the roll out of this to Resource finance staff as appropriate. Finance and Resources work together to achieve key deadlines and actions set from timetables.

## **9. Equality Impact Assessment and Consultation Arrangements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

8 November 2021

## **Link(s) to Council Values/Ambitions/Objectives**

- ♦ Accountable, Effective, Efficient and Transparent

## **Previous References**

- ♦ None

## **List of Background Papers**

- ♦ External Auditor's Report.

## **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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