

Report For:	Audit Committee
Meeting Date:	Audit 10 October 2019
Part:	Part 1 - Open
If Part 2, reason:	Choose a reason

<b>Title of Report:</b>	<b>LOCAL AUDITOR PROGRESS REPORT 2018/19</b>
Officer Contact: Direct Dial: Email:	Michael Howard 01494 421357 Mike.Howard@wycombe.gov.uk
Ward(s) affected:	All
Reason for the Decision:	<p>That the Audit Committee is informed of the formal discussions that have taken place, between the Local Auditor (Ernst Young) and Public Sector Audit Appointments (PSAA) the body that appoints the accountancy firms that undertake the external audit function for public sector bodies.</p> <p>Discussions have taken place following the Item discussed at the Audit Committee meeting of the 30<sup>th</sup> May 2019 and the need to receive assurances from both Ernst Young and PSAA following notification of the delay in completing the 2018/19 Final Accounts review.</p>
<b>Proposed Decision/Recommendation:</b>	<p>That:</p> <p>The outcome of the discussions with EY and PSAA are noted</p>
Sustainable Community Strategy/Council Priorities – Implications.	<p>Risk: N/A</p> <p>Equalities: N/A</p> <p>Health &amp; Safety: N/A</p>
Monitoring Officer/ S.151 Officer Comments	<p><b>Monitoring Officer:</b></p> <p>The additional processes proposed and implemented will contribute to the Council's suite of arrangements for good governance and management of risk.</p> <p><b>S.151 Officer:</b></p> <p>There are no direct financial implications of this report.</p>
Consultees:	<b>None</b>

Options:	<b>None</b>
Next Steps:	
Background Papers:	
Abbreviations: LGA – Local Government Association PSAA - Public Sector Audit Appointments	

## 1. Detailed Report

Following the verbal update report from EY at the Audit Committee meeting of the 30<sup>th</sup> May 2019 as regards the need for EY to reschedule the 2018 /19 External Audit due to insufficient qualified resources.

It was agreed that assurances would be sought from both EY as the service provider as regards to their commitment to deliver against a revised timescale, the audit was rescheduled to commence - 9<sup>th</sup> September for a 4 week period.

A verbal update on progress of the delivery of the 2018/19 audit will be delivered at the meeting.

Assurances were also sought from PSAA, the body that appointed EY, as regards the controls and process they were to apply in order that EY fulfilled their requirement to deliver the revised 2018/19 timescale.

The Councils also contacted the Local Government Association and put on record the Councils dissatisfaction with the decision by EY to reschedule the Councils' 2018/19 external audit.

It should be noted that as a result of the discussions, EY provided the Council with a work programme covering the four week audit period, commencing the 9<sup>th</sup> September, confirmed the resources that would be used and the reporting process during the review period.

In addition, PSAA confirmed that they had met with EY and had been informed of EY's proposed work programme and the arrangements that had been put in place to provide the Council with the required level of assurance.