

**REPORT TO: AUDIT COMMITTEE**

**ITEM: 10**

**DATE: 28 APRIL 2022**

**REPORT TITLE: AUDIT PROGRESS REPORT AND SECTOR UPDATE**

**DIRECTOR: RICHARD ENNIS, INTERIM DIRECTOR OF  
INVESTMENT AND CORPORATE SERVICES**

**AUTHOR: GRANT THORNTON, EXTERNAL AUDITORS**

**Purpose**

1. This paper provides the WECA Audit Committee with a report on progress in delivering Grant Thornton's responsibilities as the Authority's external auditors.

**Recommendation**

2. The Committee are asked to note the report.

**Summary**

3. The attached document includes the following key information:
  - Progress Report
  - Audit Fees
  - Audit Deliverables
  - Financial Reporting Council (FRC) Report on Local Audit – Annual Report
  - Sector Update including a summary of emerging national issues and developments
  - Appendix A – VFM Audit – Risk Assessment Consideration.

**Impact of Covid-19 pandemic**

4. The Combined Authority has actively reviewed its key activities and work programme to reflect changing priorities as a result of the Covid-19 pandemic.
5. The Grant Thornton report includes the following as a result of COVID-19:
  - Reference to the National Audit Office updated guidance because of the ongoing impacts of the pandemic.

**Public Sector Equality Duties:**

6. No direct implications.

**Economic Impact Assessment:**

7. No direct implications.

**Finance Implications:**

8. The External Audit Plan supports the statutory audit requirements for the Annual Accounts and the fee for this work is agreed by Public Sector Auditor Appointments Ltd. The financial implications of the Audit Fee are already contained within existing corporate budgets.

**Contact officer:** Richard Ennis

**Position:** Interim Director of Investment and Corporate Services

**Email:** Richard.Ennis@westofengland-ca.gov.uk