

Somerset West and Taunton Council Audit Progress Report

Year ending 31 March 2022

March 2023



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| Introduction | 3 | The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose. |
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Introduction

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This paper provides the Audit and Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a summary of emerging national issues and developments that may be relevant to you as a local authority.

Members of the Audit and Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications <https://www.grantthornton.co.uk/en/services/public-sector-services/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at March 2023

Financial Statements Audit

2020/21

We issued the certificate to close the 2020/21 audit on 27 February 2023. We had been unable to close the certificate at the time the audit opinion was signed (30 September 2021) due to outstanding guidance in respect of Whole of Government Accounts and until the completion of our Value for Money work. Once this work had been subsequently completed, the national infrastructure asset issue meant that all Local Government audit certificates were held. With the Statutory Instrument issued and our considerations completed, we were then in a position to issue the certificate.

2021/22

We will shortly be issuing our 2021/22 audit opinion, final Auditors Annual Report and audit certificate for 2021/22. Audit findings were reported to the Committee in November 2022 and the Value for Money work was reported in December 2022. The audit opinion will include an Emphasis of Matter paragraph highlighting management's disclosures in respect of Local Government reorganisation in Somerset.

2022/23

We held an initial planning meeting with officers and external audit representatives from all of the Authorities in Somerset in February 2023 to begin to discuss plans for the accounts and audit process for 2022/23. We will continue these conversations throughout the calendar year.

Other areas

Certification of claims and returns

We certify the Authority's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions (DWP). Our work is underway and to date we have no significant issues to bring to your attention.

We also certify the Authority's annual Pooling of Housing Capital Receipts return in accordance with procedures agreed with the Department for Levelling Up, Housing and Communities ("DLUHC"). The guidance for the 2021/22 return has recently been published and we are considering this and our approach to completing this work on a national level.



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