

Report to: Audit and Governance Committee



Date of Meeting 23 September 2021

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

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## Informing the Audit Risk Assessment 2020/21

### Report summary:

This report informs the Audit and Governance Committee of the areas of the auditor risk assessment that the Council's external auditors are required to make under auditing standards.

### Is the proposed decision in accordance with:

Budget Yes  No

Policy Framework Yes  No

### Recommendation:

Members are content with the management responses to the questions raised in the Audit Risk Assessment and are consistent with the Committees understanding.

### Reason for recommendation:

This Assessment enables the external auditor to obtain information relevant to the 2020/21 audit.

Officer: Simon Davey, Strategic Lead Finance [sdavey@eastdevon.gov.uk](mailto:sdavey@eastdevon.gov.uk)

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Portfolio(s) (check which apply):

- Climate Action and Emergencies
- Coast, Country and Environment
- Council and Corporate Co-ordination
- Culture, Tourism, Leisure and Sport
- Democracy and Transparency
- Economy and Assets
- Finance
- Strategic Planning
- Sustainable Homes and Communities

**Equalities impact** Low Impact

**Climate change** Low Impact

**Risk:** Low Risk;

**Links to background information**

Link to [Council Plan:](#)

Priorities (check which apply)

- Outstanding Place and Environment
- Outstanding Homes and Communities
- Outstanding Economic Growth, Productivity, and Prosperity
- Outstanding Council and Council Services

This report provides the Committee with details of the 2020/21 risk assessment undertaken by the external auditor, the areas of focus and the responses to the questions posed to management.

The assessment is part of the continual dialogue between the external auditor and the committee with the aim being to assist the auditors and the committee in understanding matters relating to the annual audit. The continual communication also enables the auditor to obtain information relevant to the audit from the committee and supports the committee in fulfilling its responsibilities in relation to the financial reporting process.

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**Financial implications:**

There are no direct financial implications arising from this report.

**Legal implications:**

The legal position is detailed in the covering report and accompanying document.