



**Governance and Audit  
Committee**

**Tuesday, 21 January 2024**

**Subject: Annual External Audit Report**

Report by:	Director of Corporate Services and Section 151 Officer
Contact Officer:	Emma Foy Director of Corporate Services and Section 151 Officer <a href="mailto:Emma.foy@west-lindsey.gov.uk">Emma.foy@west-lindsey.gov.uk</a>
Purpose / Summary:	To present to Members with the Annual External Audit report summarising all external work carried out pertaining to 2023-24 financial statements and other returns.

**RECOMMENDATION**

That Members of the Committee note the findings from the Annual Audit Report provided by the External Auditors and endorse the findings.

## IMPLICATIONS

**Legal:** The External Auditors as part of their contract with PSAA are required to provide an Annual Audit Report to those charged with governance summarising their work for the year.

**Financial:**

There are no financial implications arising from this report

**Staffing:** There are no staffing implications arising from this report.

**Equality and Diversity including Human Rights:**

There are no implications arising from this report.

**Data Protection Implications:**

There are no implications arising from this report.

**Climate Related Risks and Opportunities:**

No specific or direct climate related risks and opportunities.

**Section 17 Crime and Disorder Considerations:**

There are no implications arising from this report.

**Health Implications:**

There are no implications arising from this report.

**Title and Location of any Background Papers used in the preparation of this report :**

The Council's External Auditors KPMG LLP will also present their audit opinion on the statement of accounts at the Governance and Audit Committee on the 23 January 2025.

**Risk Assessment:**

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

**Yes**

**No**

**Key Decision:**

A matter which affects two or more wards, or has significant financial implications

**Yes**

**No**

## **1. Executive Summary**

1.1 The report to those charged with Governance is attached at Appendix A, the main messages include:

- An unqualified audit opinion on the 2022/23 Statement of Accounts
- That no significant weaknesses in Value for Money arrangements were identified and one recommendation arose from the work done.
- No questions or objections in respect of the Council's financial statements were received by the auditors under the Local Government and Accountability Act 2014. The report will be presented by Rashpal Khangura from KPMG LLP.
- The Auditor's Annual Report is attached at Appendix A