

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

**AUDIT AND GOVERNANCE COMMITTEE – MONDAY, 9
DECEMBER 2024**



Title of Report	AUDIT COMPLETION REPORT 2021-22	
Presented by	Paul Stone Strategic Director of Resources	
Background Papers	External Audit Strategy Memorandum 2021/22 – Audit and Governance Committee 26 April 2023	Public Report: Yes
Financial Implications	There are no financial implications as a direct result of this report.	
	Signed off by the Section 151 Officer: yes	
Legal Implications	There are no legal implications as a direct result of this report.	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	There are no staffing or corporate implications as a direct result of this report.	
	Signed off by the Head of Paid Service: yes	
Purpose of Report	To consider the External Auditors Report	
Recommendations	<p>THAT THE COMMITTEE:</p> <ol style="list-style-type: none"> 1. NOTES THE EXTERNAL AUDITOR’S AUDIT COMPLETION REPORT AS SET OUT IN APPENDIX A. 2. APPROVES THE MANAGEMENT REPRESENTATION LETTER. 	

1.0 BACKGROUND

- 1.1 The report attached at Appendix A is the External Auditor’s Forvis Mazars LLP Audit Completion Report (ACR) for the year ended 31 March 2022.
- 1.2 The ACR details the audit findings and conclusions. The report covers the issues arising from the annual audit of accounts and any matters which are formally required to be reported under the Code of Audit Practice and International Standard of Auditing (UK and Ireland) (ISA 260) “communication of audit matters with those charged with governance”.
- 1.3 A draft Management Representation Letter is included as part of the ACR report. This letter is issued by the Council to the auditor in writing as part of audit evidence. Subject to approval by the committee, the letter will be signed by the Section 151 Officer and confirms that the Council has provided all relevant information to the auditors.

1.4 A representative from Mazars is in attendance to present the report.

Policies and other considerations, as appropriate	
Council Priorities:	A Well-Run Council
Policy Considerations:	Not applicable
Safeguarding:	Not applicable
Equalities/Diversity:	Not applicable
Customer Impact:	Not applicable
Economic and Social Impact:	Not applicable
Environment, Climate Change and Zero Carbon	Not applicable
Consultation/Community/Tenant Engagement:	Not applicable
Risks:	Not applicable
Officer Contact	Anna Crouch Head of Finance anna.crouch@nwleicestershire.gov.uk