

Agenda Item

Subject	External Audit Status Report – 2022/23 Audit	Status	For Publication
Report to	Audit & Governance Committee	Date	27 July 2023
Report of	Chief Finance Officer		
Equality Impact Assessment	Not Required	Attached	n/a
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1 Purpose of the Report

- 1.1 For the Audit & Governance Committee to receive the external auditor’s audit status report for their 2022/23 audit.
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2 Recommendations

- 2.1 Members are recommended to:
- a. **Receive and note the external auditor’s Audit Status Report on the 2022/23 Audit of South Yorkshire Pensions Authority and South Yorkshire Pension Fund.**
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3 Link to Corporate Objectives

- 3.1 This report links to the delivery of the following corporate objectives:

Effective and Transparent Governance

to uphold effective governance showing prudence and propriety at all times.

- 3.2 The external audit process is a key part of the governance framework in place at the Authority and it is a responsibility of the Audit & Governance Committee to consider the reports and recommendations of external audit.
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4 Implications for the Corporate Risk Register

- 4.1 The actions outlined in this report address the risk identified in the Corporate Risk Register that the Authority fails to meet specific regulatory requirements.

5 Background and Options

- 5.1 The Local Audit and Accountability Act 2014 requires the Authority’s statement of accounts to be audited in accordance with the Act and by an auditor appointed in accordance with the Act.

- 5.2 The external auditor is required by auditing standards to report their audit status and findings to the Audit & Governance Committee as the body designated as Those Charged with Governance.
- 5.3 The external auditor has prepared the report attached at Appendix A and this will be presented at the meeting by Dina Peuters, Senior Manager, Deloitte LLP.
- 5.4 The report was issued on 18 July 2023 and the external auditor will provide a verbal update on any further progress / update to the audit status between the date of the report and the date of the Committee meeting.

6 Implications

6.1 The proposals outlined in this report have the following implications:

Financial	None directly; the fees for external audit are met from existing budget resources.
Human Resources	None
ICT	None
Legal	The external audit is carried out in accordance with the requirements of the Local Audit and Accountability Act 2014.
Procurement	None

Gillian Taberner

Chief Finance Officer

Background Papers	
Document	Place of Inspection
None	-