

**AUDIT COMMITTEE**  
**22 JULY 2024**

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**AUDIT OF ACCOUNTS 2022/23**  
**AUDIT UPDATE**

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**SUMMARY REPORT**

**Purpose of Report**

1. To present an interim report from Ernst and Young LLP (EY), on this Council's Value for Money (VFM) arrangements for the audit year 2022/23

**Summary**

2. The purpose of the interim report is to explain the work undertaken during the period 1 April 2022 to 31 March 2023 and highlight any significant weaknesses identified along with recommendations for improvement.
3. EY's report is attached at **Appendix 1** and will be presented by a representative from EY.

**Recommendation**

4. It is recommended that the Value for Money Interim Report, as detailed at Appendix 1 to this report, be noted.

**Reason**

5. To enable the Audit Committee to consider the interim report from Ernst and Young LLP on this Council's Value for Money (VFM) arrangements for the audit year 2022/23.

**Elizabeth Davison**  
**Group Director of Operations**

**Background Papers**

- (i) National Audit Office Consultation on the Code of Practice – 8 February 2024
- (ii) Code of Practice 2020

Lynne Wood: Extension 5803

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S17 Crime and Disorder	There are no specific issues which relate to crime and disorder.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact	There is no specific carbon impact
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
Council Plan	There is no specific relevance to the Council Plan beyond the report comprising part of the Council's governance arrangements.
Efficiency	There is no specific efficiency impact.
Impact on Looked After Children and Care Leavers	The report does not impact upon Looked After Children or Care Leavers.

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