

Agenda Item 9

F&E Committee December 2021

From the F & E November committee meeting, the RFO was tasked with creating a contingency or back up plan for the internal audit to prevent any future delays with the AGAR return. As a result of this request, correspondence was sent to the current internal auditor, requesting:

- (a) Early scheduling of internal audits for the 2021/22 year end accounts to avoid any future delays in submission of documents to the external examiner and
- (b) Details of any alternative auditors who may be able to support with the internal audit should the booked auditor become unavailable.

As a result of this correspondence, the following has been actioned:

- (a) The internal auditor has been booked for 5th May 2022 with a note that some of her work will be carried out remotely and prior to the 5th May. This will ensure that the visit on the 5th May is more streamlined as much of the background review by the auditor will already have been completed.
- (b) The internal auditor's report will then be made available to SWTC by 10th May 2022 and in good time to allow the audit to be approved by F & E Committee at the May 2022 meeting, and then subsequently to the June Full Council meeting. This will then meet the 1st July 2022 deadline of the external auditor.
- (c) EALC will be contacted for details of any alternative internal auditors who may be called upon in the event of the any emergency or difficulties with the scheduled auditor. A substitute auditor may require longer to review the Council's records and may be more costly as they will be unfamiliar with SWTC

Committee is requested to note the information as above.