



Committee and Date

West Mercia Energy Joint
Committee

29th November 2021

Item

6

Public

EXTERNAL AUDIT UPDATE RE. 2020/21 AUDIT

Responsible Officer Nigel Evans

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1. Summary

- 1.1 At the last Joint Committee meeting the WME External Auditors, WR Partners, presented their audit findings report relating to the WME financial statements for the year 2020/21. Whilst their audit work was substantially complete, the report highlighted the final audit work to be completed. This work has since been completed allowing them to issue their audit opinion, a copy of which is attached to this report.

2. Recommendations

- 2.1 The Joint Committee are asked to consider and endorse, with appropriate comment, the Independent Auditor's Report.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998.
- 3.2 There are no direct environmental, equalities or climate change consequences arising from this report.
- 3.3 WR Partners' audit work was conducted in accordance with the International Standard on Auditing (UK).

4. Financial Implications

4.1 There are no direct financial implications arising from this report.

5. Background

5.1 At the Joint Committee of 28 September 2021, WR Partners presented their Audit Close Memorandum for the year ended 31st March 2021. This report highlighted that they had substantially completed their audit work with the one area where further work was required, namely final work around going concern.

5.2 In October 2021 WR Partners have completed this final work. The work comprised of further discussions with WME management, receipt of a letter of support signed by each of the Member Authorities and a follow up call with the Councillor Butler who chaired the last Joint Committee meeting.

5.3 As a result of this work, WR Partners have been able to issue a clean audit opinion, a copy of which is attached.

<p>List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)</p>
<p>Joint Committee 28th September 2021 – External Audit Findings Report 2020/21</p>
<p>Joint Committee 2nd March 2021 – External Audit Plan 2020/21</p>
<p>Joint Committee 28th September 2015 – Local Audit and Accountability Act</p>
<p>Member Councillor R Evans of Telford & Wrekin Council (chair of the Joint Committee)</p>
<p>Appendices Independent Auditor's Report</p>