



Committee and Date

West Mercia Energy Joint
Committee

27th September 2022

Item

Public

EXTERNAL AUDIT – AUDIT FINDINGS REPORT 2021/22

Responsible Officer Nigel Evans

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1. Summary

- 1.1 WR Partners, the Joint Committee's external auditors, have completed their audit work regarding the financial statements of the Joint Committee for the year ended 31st March 2022 and this report enables them to present their audit findings to the Joint Committee.

2. Recommendations

- 2.1 The Joint Committee are asked to consider and endorse, with appropriate comment, the contents of the audit findings report presented by WR Partners.

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 2015, it was highlighted that from 1st April 2015 implementation of the Local Audit and Accountability Act 2014 meant that joint committees are no longer required to have their accounts separately prepared and audited. At this Joint Committee it was agreed to continue with an annual external audit in order to provide the Joint Committee with the necessary continued assurance regarding stewardship of funds.
- 5.2 WR Partners presented their audit plan for 2021/22 to the March Joint Committee which was considered and approved.
- 5.3 WR Partners have completed their audit work of the WME financial statements and they anticipate issuing an unqualified audit opinion following this Joint Committee meeting.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Joint Committee 15 th March 2022 – External Audit Plan 2021/22

Joint Committee 28 th September 2015 – Local Audit and Accountability Act
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Member

Councillor L Harvey of Herefordshire Council (chair of the Joint Committee)

Appendices

WR Partners, Audit Close Memorandum for Year Ended 31 March 2022
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