

**Report for: Governance, Audit,  
Risk Management and  
Standards Committee  
(GARMS)**

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<b>Date of Meeting:</b>	30 <sup>th</sup> November 2021
<b>Subject:</b>	Information Report - Audit Completion of Statement of Accounts 2019-20 - Annual Audit Letters
<b>Responsible Officer:</b>	Dawn Calvert, Director of Finance and Assurance
<b>Exempt:</b>	No
<b>Wards affected:</b>	All
<b>Enclosures:</b>	LBH Annual Audit Letter 2019-20 and LBH Pension Fund Annual Audit Letter 2019-20

## **Section 1 – Summary and Recommendations**

This report provides the committee with the opportunity to consider the Annual Audit Letters of the Council and Pension Fund and note that the external audit for the financial year 2019-20 is now complete.

### **Recommendations:**

The Committee is asked to note the report containing the Annual Audit Letters

## **Section 2 – Report**

### **Background**

1. The GARMS committee considered and approved the Statement of Accounts 2019-20 at the meeting held on 22<sup>nd</sup> October 2020.
2. The Accounts and Audit (England) Regulations 2015 requires the Committee to consider the Annual Audit Letters of the external auditors.
3. The Council's external auditors (Mazars LLP) have now issued their Annual Audit Letters for the Council and the Pension Fund for the financial year ended 31<sup>st</sup> March 2020.
4. The 2019-20 Annual Audit Letters are attached as appendices to this report and cover the following matters:
  - Executive Summary
  - Audit of the financial statements
  - Value for money conclusion
  - Other reporting responsibilities
  - Audit fees
  - Forward look
5. The key conclusions arising from the auditors work were:
  - The council received an unqualified audit opinion and value for money conclusion
  - No audit recommendations were issued

### **Legal Implications**

The Annual Audit Letter summarises the work of the external auditor for the Council for the year ended 31<sup>st</sup> March 2020. This work is covered by the Accounts and Audit Regulations 2015. The purpose of the audit is to provide reasonable assurance to users that the financial statements are free from material error.

### **Financial Implications**

There are no direct financial implications arising from this report.

## **Risk Management Implications**

There are no risk management implications.

Risks included on corporate or directorate risk register? **No**

Separate risk register in place? **No**

The relevant risks contained in the register are attached/summarised below. **n/a**

## **Equalities implications / Public Sector Equality Duty**

Considering the Council's Public Sector Equality Duties under the Equality Act 2010, s.149, is integral to the decision- making process.

Was an Equality Impact Assessment carried out? **No**

There are no direct equalities implications.

## **Council Priorities**

The Statement of Accounts provides assurance that the Council has managed and delivered its finances in accordance with its approved plans and budget.

## **Section 3 - Statutory Officer Clearance**

### **Statutory Officer:**

Signed by the Chief Financial Officer

Dawn Calvert

**Date:** 22<sup>nd</sup> November 2021

### **Statutory Officer:**

Signed on behalf of the Monitoring Officer

Jessica Farmer

**Date:** 22<sup>nd</sup> November 2021

**Chief Officer:**

Signed by the Corporate Director

Charlie Stewart

**Date:** 22<sup>nd</sup> November 2021

**Mandatory Checks**

Ward Councillors notified: NO, as it impacts on all Wards

**Section 4 - Contact Details and Background Papers**

**Contact:** Paul Gower (Interim Technical Accounting Manager)  
Tel: 020-8424-1335 Email: paul.gower@harrow.gov.uk

**Background Papers:**

1. LBH Harrow Statement of Accounts 2019-20

If appropriate, does the report include the following considerations?

- |                |    |
|----------------|----|
| 1 Consultation | No |
| 2 Priorities   | No |