

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Council: 19 June 2024**

Subject: External Audit Progress Report**1. PURPOSE**

- 1.1 To present a progress report from the Council's external auditors, Forvis Mazars.

2. RECOMMENDATIONS

- 2.1 Members are asked to note the Council's external auditors progress report on the audit of the Council's 2022/23 annual accounts and planning for the 2023/24 audit.

3. BACKGROUND

- 3.1 Mazars (now called Forvis Mazars) are the Council's appointed external auditors.

4. MAIN ISSUES

- 4.1 The Council's 2022/23 external audit is still in progress and the planning phase of the Council 2023/24 external audit is now running in parallel to this.
- 4.2 The external auditors have prepared a progress report (Appendix 1) which summarises 2022/23 audit progress and the key reasons it has been delayed. It also provides a summary of the status of the planning of the 2023/24 audit.
- 4.3 A representative of the external audit team will be in attendance at Council to speak to the report and answer Elected Member questions.

5. PEOPLE IMPLICATIONS

- 5.1 Providing Council officer time to respond to and resolve audit queries is a normal part of any audit process however it should be noted the delays to the completion of the 2022/23 audit is creating additional pressure on officers due to the need to respond to audit queries well after the timescale that the annual audit of financial statements is traditionally completed in.

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

- 6.1 None arising from this report.

7. RISK ANALYSIS

7.1 None arising from this report.

8. EQUALITIES IMPACT ASSESSMENT (EIA)

8.1 None required for this report.

9. CONSULTATION

9.1 None required for this report

10. STRATEGIC ASSESSMENT

10.1 Good governance supports the Council and officers to pursue the strategic priorities of the Council's Strategic Plan.

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Date: 04 June 2024

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Appendices

Appendix 1 – Forvis Mazars Progress Report