

EXTERNAL AND INTERNAL AUDIT ARRANGEMENTS

1. External Audit

- 1.1 The External Audit of the Authority is provided in accordance with the Local Audit and Accountability Act 2014, The Accounts and Audit Regulations 2017 and the Audit Code of Practice. The Scope of external audit is set out in the provisions of the Local Audit and Accountability Act 2014.

External Audit for the Authority is provided by:-

Grant Thornton,
No. 1 Whitehall Riverside,
Leeds,
LS1 4BN
Telephone Number: 0113 200 2535

- 1.2 The Auditor responsible for the audit of the Authority, for the accounting periods 2018/19 through 2022/23, is Gareth Mills, Director for Grant Thornton.
- 1.3 The Code of Audit Practice sets out the Auditor's responsibilities in relation to:-
- the audit of a body's financial statements,
 - the audit of a body's value for money arrangements, and
 - additional powers and duties.
- 1.4 The Code of Audit Practice outlines the statutory duties on the Auditors in respect of reporting the results of their work to the body, including:
- the audit planning report that sets of how the auditor intends to carry out their duties,
 - the audit report on the financial statements to those charged with governance (ISA 260 Report),
 - the audit completion certificate, and
 - the auditor's annual report, including an annual audit letter.
- 1.5 All of the External Auditor's reports as per above are considered by the Council's Audit and Governance Committee and are available on the Council's website.

2. Internal Audit

- 2.1 Internal Audit's is the Council's independent, objective assurance and consulting function designed to add value and improve the Council's operations. It aims to help the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 2.2 Internal Audit is provided in accordance with the provisions of the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards.
- 2.3 The Council's Financial Regulations provide the scope for Internal Audit.
- 2.4 Internal Audit is organisationally part of the Finance Business Unit within the Core Services Directorate. Whilst reporting to the Director of Finance, the Head of Internal Audit has direct access to the Chief Executive and the Chair of the Audit and Governance Committee.
- 2.5 The main contacts for Internal Audit are:-

Mr R J Winter,
Head of Internal Audit, Anti-Fraud and Assurance
robwinter@barnsley.gov.uk

Mrs Sharon Bradley,
Internal Audit Manager
sharonbradley@barnsley.gov.uk

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