

External audit landscape for Birmingham City Council

**Audit years 2020-21, 2021-22,
2022-23 and 2023-24**

28 June 2023





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This progress report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260.

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For Grant Thornton UK LLP
Date: 28 June 2023

1. Explanation of key issues for open audits

Year of audit	Factors preventing completion
2020/21 opinion	Reconsideration of equal pay AGS update
2021/22 opinion	Reconsideration of equal pay Investment property challenge Oracle impairment assessment IT audit of SAP issues AGS update
2021/22, 2022/23 and 2023/24 VFM	Equal pay governance Oracle implementation and IT governance Financial sustainability refresh
2022/23 and 2023/24 opinion	Financial control and reliability of outturn Accounts preparation risks from Oracle
All years	Consideration of additional audit powers

Our key team members



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