

Urgent Decision Record

Date of Committee Meeting	22 March 2023
Title of Committee Report	External Audit Plan 2022/23
Relevant Section of the Admin Authority Constitution (Taken from Pension Committee Terms of Reference)	<p>URGENT DECISIONS</p> <ul style="list-style-type: none"> The Chair or nominated person in consultation with the Executive Director of Pensions shall be able to exercise the powers of the Committee in any matter of immediate urgency which cannot wait until the next meeting. Decisions made under this provision will be reported to the next available meeting of the Committee.
Background to Decision	<p>The purpose of the Audit Plan is to direct and communicate the audit approach to the Pensions Committee. The Audit Plan considers the risks to the audit in forming the Audit Opinion and details the approach to addressing the key areas of the Fund's financial statements.</p> <p>Appended to the report is the Informing the Audit Risk Assessment – this document sets out some of the potential areas of risk with regard to the Annual Report and Accounts. In accordance with auditing standards, Grant Thornton are required to formally seek the views of the Committee on these areas. The document provides management responses to a number of questions posed by the auditor and the Committee is invited to consider whether these responses are consistent with its own understanding and if it has any further comments to make on these matters</p> <p>The meeting held on 22 March 2023 was not quorate, therefore, it is deemed necessary to seek an urgent decision on the approval of the management responses to questions from the external auditors, Grant Thornton LLP, as part of their audit planning to allow for the completion of the annual external audit process to continue until such time as a rescheduled meeting may take place.</p>
Reason the decision cannot be determined at Committee	

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		A report will be presented to Committee at its next scheduled meeting to confirm the decision being taken.
Committee Report		Appended to this notice
Action undertaken to determine decision (including advice taken, meetings held, etc.)		<p>The report appended to this notice was presented to and discussed at the inquorate meeting held on 22 March 2023. The report was also published online on modern.gov in accordance with statutory timescales and circulated to all Committee members.</p> <p>Nine Councillors including the Chair attended the meeting in person where the report was discussed.</p> <p>No objections were raised from the Committee members in attendance.</p>
Urgent Decision Process Approval		<p>Following discussion, the Chair concluded that the decision</p> <p>* was urgent and determined the recommendations agreed</p> <p>* was not urgent and directed the decision to be taken at the next available Committee meeting.</p> <p>* delete as appropriate</p>
Recommendations outlined by Officers		The approval of the management responses to questions from the external auditors, Grant Thornton LLP, as part of their audit planning.
Decision taken under urgent powers		<p>* To approve the recommendations</p> <p>* To not approve the recommendations</p> <p>* delete as appropriate</p>

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Date Completed	22.03.2023
Signed by Chair of Pensions Committee	[Redacted]
Signed by Executive Director of Pensions	[Redacted]
Signed by relevant Head of Service	[Redacted]

