

External Audit Progress Report November 2018

Final Decision-Maker	Audit, Governance and Standards Committee
Lead Head of Service/Lead Director	Mark Green, Director of Finance and Business Improvement
Lead Officer and Report Author	Ellie Dunnet, Head of Finance
Classification	Public
Wards affected	None

Executive Summary

Committee members are invited to consider the report of the external auditor which provides an update on progress with the 2018/19 audit and offers a summary of emerging national issues and developments of relevance to the local government sector.

Representatives from Grant Thornton will be in attendance at the meeting to present their report and respond to questions.

This report makes the following recommendations to this Committee:

1. That the progress report attached at Appendix 1 be noted.

Timetable

Meeting	Date
Audit, Governance and Standards Committee	19 November 2018

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1. INTRODUCTION AND BACKGROUND

- 1.1 External audit services are provided by Grant Thornton following their appointment by Public Sector Audit Appointments Ltd (PSAA) for the period from 2018/19 to 2022/23.
 - 1.2 The report attached at Appendix 1 provides an update on progress with the 2018/19 audit and informs committee members of a number of relevant emerging issues and developments.
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2. AVAILABLE OPTIONS

- 2.1 It is recommended that the committee consider and note this report. The committee could choose not to consider this report, however this option is not recommended since the report is intended to assist the committee in discharging its responsibilities in relation to external audit and governance.
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3. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 3.1 It is recommended that the committee notes the report. Given the respective responsibilities of both the external auditor and this committee, a progress report of this nature is judged to be appropriate for consideration by committee members.
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4. RISK

- 4.1 This report is presented for information only and has no decisions which give rise to risk management implications.
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5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 No consultation has been undertaken in relation this matter.
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6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 Next steps are outlined within Appendix 1.
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7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
Impact on Corporate Priorities	The report is focused on ensuring that the auditor's opinion on the 2018/19 financial statements and value for money conclusion are issued by the statutory deadline of 31 July 2018.	Head of Finance
Risk Management	See section 4.	Head of Finance
Financial	There are no direct financial implications arising from the report, although the opinion on the financial statements and value for money conclusion are one mechanism through which the council demonstrates financial accountability.	Head of Finance
Staffing	None identified.	Head of Finance
Legal	None identified.	[Legal Team]
Privacy and Data Protection	None identified.	[Legal Team]
Equalities	None identified.	[Policy & Information Manager]
Crime and Disorder	None identified.	Head of Finance
Procurement	None identified.	Head of Finance

8. REPORT APPENDICES

- Appendix 1 – External Auditor's Progress Report, November 2018
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9. BACKGROUND PAPERS

None