

Audit Progress Report & Sector Update (year ended 31 March 2020)

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	Chris Hartgrove, Interim Head of Finance
Classification	Public
Wards affected	All

Executive Summary

Members of the Committee are invited to consider the external auditor's (Grant Thornton) report which provides an update on progress with the 2019/20 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 any questions.

Timetable

Meeting	Date
Audit, Governance and Standards Committee	18 November 2019

This report makes the following recommendations to the Committee:

1. That the external auditor's (Grant Thornton) Audit Progress Report & Sector Update for the year ended 31st March 2020 (**Appendix 1**) be noted.

Audit Progress Report & Sector Update (year ended 31 March 2020)

1. 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 2019/20 financial statements and value for money conclusion are issued by the statutory deadline of 31st July 2020.	Director of Finance & Business Improvement
Cross Cutting Objectives	No implications identified.	Director of Finance & Business Improvement
Risk Management	Detailed within Section 5.	Director of Finance & Business Improvement
Financial	There are no direct financial implications arising from the report, although the opinion on the Statement of Accounts and Value for Money conclusion are one mechanism through which the Council demonstrates financial accountability.	Director of Finance & Business Improvement
Staffing	No implications identified.	Director of Finance & Business Improvement
Legal	No implications identified.	Director of Finance & Business Improvement
Privacy and Data Protection	No implications identified.	Director of Finance & Business Improvement
Equalities	No implications identified.	Director of Finance & Business Improvement

Issue	Implications	Sign-off
Public Health	No implications identified.	Director of Finance & Business Improvement
Crime and Disorder	No implications identified.	Director of Finance & Business Improvement
Procurement	No implications identified.	Director of Finance & Business Improvement

2. INTRODUCTION AND BACKGROUND

- 2.1 External audit services are provided by Grant Thornton for the 2019/20 financial year following their appointment by Public Sector Audit Appointments Ltd (PSAA) for the period from 2018/19 to 2022/23.
 - 2.2 The report attached at **Appendix 1** provides an update on progress with the 2019/20 audit and informs committee Members of a number of relevant emerging issues and sector developments.
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3. AVAILABLE OPTIONS

- 3.1 The report is for noting only.
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4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 The report is for noting only.
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5. RISK

- 5.1 The report is presented for information only and has no risk management implications.
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6. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

6.1 No formal consultation has been undertaken in relation to this report.

7. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

7.1 The next steps are outlined in Appendix 1.

8. REPORT APPENDICES

8.1 The following document is published with this report and forms part of the report:

- Appendix 1 – “Audit Progress Report & Sector Update (year ended 31st March 2020)”
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9. BACKGROUND PAPERS

9.1 None.