

**REPORT TO:** Business Efficiency Board

**DATE:** 21 November 2018

**REPORTING OFFICER:** Strategic Director – Enterprise, Community & Resources

**PORTFOLIO:** Resources

**SUBJECT:** External Audit Update Report

**WARDS:** Borough wide

### **1.0 PURPOSE OF THE REPORT**

1.1 The purpose of the report is for the Council's external auditors, Grant Thornton, to update the Board on progress made in delivering their responsibilities as the Council's external auditors and to provide a summary of emerging national issues and developments which may be relevant to the work of the Board.

**2.0 RECOMMENDATION: That the report be noted.**

### **3.0 SUPPORTING INFORMATION**

Grant Thornton will attend the meeting to present the report shown in the Appendix.

### **4.0 POLICY IMPLICATIONS**

None

### **5.0 FINANCIAL IMPLICATIONS**

5.1 There are no financial implications arising directly from this report.

### **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

#### **6.1 Children and Young People in Halton**

None.

#### **6.2 Employment, Learning and Skills in Halton**

None.

#### **6.3 A Healthy Halton**

None.

#### **6.4 A Safer Halton**

None.

**6.5 Halton's Urban Renewal**

None.

**7.0 RISK ANALYSIS**

This report is for information only. There are no risks arising from it.

**8.0 EQUALITY AND DIVERSITY ISSUES**

There are no equality and diversity issues arising from this report.

**9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

None under the meaning of the Act.