

REPORT TO: Business Efficiency Board
DATE: 26 June 2013
REPORTING OFFICER: Operational Director – Finance
SUBJECT: External Audit - Update Report
PORTFOLIO: Resources
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this paper is for Grant Thornton to update the Board in regards to:

- The progress made in delivering their responsibilities as the Council's external auditors;
- A summary of national issues and developments that may be relevant to Halton as a Unitary Council;
- A number of challenge questions in respect of these emerging issues, which the Board may wish to consider.

2.0 RECOMMENDATION: That the Board notes the report.

3.0 SUPPORTING INFORMATION

3.1 Please see attached report.

4.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS

4.1 There are no direct implications.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 There are no direct implications.

6.0 RISK ANALYSIS

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

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None