

REPORT TO: Business Efficiency Board
DATE: 11 June 2014
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