**REPORT TO:** Business Efficiency Board

**DATE:** 24 September 2014

**REPORTING OFFICER:** Strategic Director – Policy & Resources

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:
  - Progress made in delivering their responsibilities as the Council's external auditors;
  - A summary of national issues, developments and emerging issues which may be relevant to the Council.
- 2.0 RECOMMENDATION: That the report be noted.

### 3.0 SUPPORTING INFORMATION

3.1 Grant Thornton will attend the meeting to present their report, which is shown in the Appendix.

## 4.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS

4.1 There are none.

## 5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 There are none.

#### 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 There are none.

# 8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

8.1 There are none under the meaning of the Act.