

**REPORT TO:** Business Efficiency Board  
**DATE:** 26 November 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 item is for Grant Thornton to:

- Update the Board on the progress made in delivering their responsibilities as the Council's external auditors;
- Provide a summary of emerging national issues and developments that may be relevant to the work of the Board.

**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

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

None under the meaning of the Act.