

## **EXTERNAL AUDIT - UPDATE**

### **Audit Committee – 14 January 2014**

Report of: Chief Finance Officer

Status: For Information

Key Decision: No

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**This report supports the Key Aim of providing value for money.**

**Portfolio Holder** Cllr. Ramsay

**Contact Officer(s)** Adrian Rowbotham Ext. 7153

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**Recommendation to Audit Committee:** That the report be noted.

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#### **Introduction**

- 1 Andy Mack, from Grant Thornton, would like the opportunity to present the following items to Members:
  - Annual Audit letter 2012/13 (Appendix A).
  - The Grant Thornton document: 2016 Tipping Point? (Appendix B).
- 2 Grant Thornton were appointed as the Council's external auditors to replace the Audit Commission with effect from 1 November 2012. This followed a procurement exercise to outsource the work of the Commission's in-house audit practice into five regional contracts.

#### **Annual Audit letter 2012/13**

- 3 The purpose of this letter is to summarise the findings arising from the work carried out for the year ended 31 March 2013 and to communicate key messages to the Council and external stakeholders, including members of the public.
- 4 The work carried out during the year consisted of:
  - Audit of the accounts.
  - Value for money
  - Certification of grant claims and returns.

## 2016 Tipping Point?

- 5 This document contains a summary of the financial health checks carried out on 138 English local authorities which were audited by Grant Thornton.
- 6 This is the first year that this Council has been included in the report following the change of auditors in 2012.
- 7 There are several 'good practice case studies' included in the report including one on this council's ten-year budget strategy.

## Key Implications

### Financial

There are no financial implications.

### Legal Implications and Risk Assessment Statement.

There are no legal implications.

### Equality Impacts

Consideration of impacts under the Public Sector Equality Duty:		
Question	Answer	Explanation / Evidence
a. Does the decision being made or recommended through this paper have potential to disadvantage or discriminate against different groups in the community?	No	
b. Does the decision being made or recommended through this paper have the potential to promote equality of opportunity?	No	
c. What steps can be taken to mitigate, reduce, avoid or minimise the impacts identified above?		

## Appendices

Appendix A – Annual Audit letter 2012/13

Appendix B – Grant Thornton document: 2016 Tipping Point?

## Background Papers:

None.

**Adrian Rowbotham**  
**Chief Finance Officer**

