

Audit and Governance Committee

8 December 2015

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

External Audit Progress Report

Final Decision-Maker	Cabinet
Portfolio Holder	Finance and Governance – Councillor Barrington-King
Lead Director	Lee Colyer
Head of Service	Jane Fineman
Lead Officer/Report Author	Lee Colyer
Classification	Non-exempt
Wards affected	All

This report makes the following recommendation(s) to the final decision-maker:

1. That the Audit and Governance Committee consider the progress report.

This report relates to the following Five Year Plan Key Objectives:

- A Prosperous Borough
- A Confident Borough

Timetable

<i>Meeting</i>	<i>Date</i>
Management Board	24 November 2015 (verbal update)
Discussion with Portfolio Holder	23 November 2015

External Audit Progress Report

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 This report provides the Audit and Governance Committee with an update from the external auditors on progress in delivering their responsibilities.
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2. INTRODUCTION AND BACKGROUND

- 2.1 The attached report provides an update from Grant Thornton on the progress of their work covering:
- A summary of emerging issues and developments; and
 - A number of challenges questions in respect of these emerging issues which the Committee may wish to consider.
- 2.2 The external auditors continue to work with the Council's finance staff and there are no significant matters arising from the audit work at the current time.
- 2.3 This report provides the public with assurance from Grant Thornton's work that public funds are being correctly accounted for and safeguarded.
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3. AVAILABLE OPTIONS

- 3.1 The Audit and Governance Committee could choose not to receive interim progress reports.
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4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 The Audit and Governance Committee should consider the progress report. The functions and delegations, as outlined in the constitution terms of reference, state that the committee should:
- agree the external Audit Plan for the year;
 - approve the cost of the audit;
 - consider specific reports as agreed with the external audit work and ensure it gives value for money; and
 - comment on the scope and depth of external audit work to ensure it gives value for money.
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5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 At the conclusion of each piece of work, Grant Thornton will issue a public report which will be discussed at the Audit and Governance Committee.

6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 This report is just an update, however all Grant Thornton final reports will be published on to the Council's website.
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7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off (name of officer and date)
Legal including Human Rights Act	The Audit and Governance Committee has a legal obligation for the Council's governance arrangements.	Head of Legal
Finance and other resources	The areas that are assessed form a significant part of the workload of the Finance Section.	Head of Finance and Procurement
Staffing establishment	There are no new staffing implications.	Head of HR or deputy
Risk management	This is assessed as part of the value for money conclusion.	Head of Audit Partnership, Deputy Head of Audit Partnership or Audit Manager
Environment and sustainability	There are no new environmental implications.	Sustainability Manager
Community safety	There are no new community safety implications.	Community Safety Manager
Health and Safety	There are no new health and safety implications.	Health and Safety Advisor
Health and wellbeing	There are no new health and wellbeing implications.	Healthy Lifestyles Co-ordinator
Equalities	There are no new equalities implications.	West Kent Equalities Officer

8. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix A: Audit and Governance Committee Progress Report
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9. BACKGROUND PAPERS

None