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To: Governance and Audit Committee – 24 July 2013

Subject: **External Audit Update July 2013**

Classification: Unrestricted

Summary: This paper provides recent updates and information from the External Auditor, Grant Thornton UK LLP

FOR ASSURANCE

Introduction and background

1. In order that the Governance and Audit Committee is kept up to date with the work of Grant Thornton UK LLP, progress reports are written by the external auditor as appropriate.
2. The attached report covers the following areas:
 - Progress over 12/13
 - Emerging issues and developments

Recommendation

3. Members are asked to note the report.

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