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for Finance and Procurement  
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To: Governance and Audit Committee – 18 December 2013

Subject: **External Audit Update November 2013**

Classification: Unrestricted

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

## **FOR ASSURANCE**

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### **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 on the planned audits for 2013/14
  - Emerging issues and developments

### **Recommendation**

3. Members are asked to note the report.

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