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for Finance and Procurement
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To: Governance and Audit Committee – 3 October 2014

Subject: **External Audit Update – October 2014**

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

Recommendation

3. Members are asked to note the report for assurance.

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