

By: John Simmonds, Cabinet Member for Finance &  
Business Support  
Andy Wood, Corporate Director of Finance and  
Procurement

To: Governance and Audit Committee – 6<sup>th</sup> October 2016

Subject: **External Audit Update October 2016**

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 for 2016/17
  - Emerging issues and developments

### **Recommendation**

3. Members are asked to note the report.

**Robert Patterson**  
**Head of Internal Audit (03000 416554)**