By:	John Simmonds, Cabinet Member for Finance & Business Support
	Andy Wood, Corporate Director of Finance and Procurement
To:	Governance and Audit Committee – 1 st November 2017
Subject:	EXTERNAL AUDIT UPDATE
Classification:	Unrestricted

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

Recommendation: 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 2017/18
 - Emerging issues and developments

Recommendation

3. Members are asked to note the report.

Robert Patterson Head of Internal Audit (03000 416554)