

By: Peter Oakford, Deputy Leader, Cabinet Member for  
Finance & Traded Services  
Interim Corporate Director of Finance  
To: Governance and Audit Committee – 3<sup>rd</sup> October 2018  
Subject: **EXTERNAL AUDIT UPDATE**  
Classification: Unrestricted

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

**Recommendation: 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 for 2018/19
  - Emerging issues and developments

### **Recommendation**

3. Members are asked to note the report.

**Robert Patterson**  
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