

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	6th December 2011	AGENDA ITEM NUMBER
TITLE:	External Audit Update Reports	EXECUTIVE FORWARD PLAN REFERENCE: E
AN OPEN PUBLIC ITEM		
List of attachments to this report:		
Appendix 1 – External Audit Update Report for Audit Committee		

1 THE ISSUE

- 1.1 The External Auditor will update the Committee on a range of issues affecting the Councils audit work (Appendix 1).

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to note the update from the External Auditor and the findings from Appendix 1.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications as a result of this report.

4 THE REPORT

- 4.1 The purpose of the report attached at Appendix 1 is to provide the Corporate Audit Committee with a commentary on progress in delivering the external auditors responsibilities. It includes an update on the externalisation of the Audit Practice.
- 4.2 This paper also seeks to highlight key emerging national issues and developments which may be of interest to members of the Corporate Audit Committee. The paper concludes by asking a number of questions which the Committee may wish to consider in order to assess whether it has received sufficient assurance on emerging issues.

5RISK MANAGEMENT

5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new significant risks or issues to report to the Committee as a result of this report.

6. EQUALITIES

6.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

7CONSULTATION

7.1 Consultation has been carried out with the Section 151 Finance Officer.

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Background papers	None
Please contact the report author if you need to access this report in an alternative format	