

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	25th June 2013	AGENDA ITEM NUMBER
TITLE:	External Audit Update	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. Additional matters include –
- a) LAAP Bulletin 96: Closure of the 2012/13 accounts and related matters
 - b) Accounting for Schools in Local Authorities
 - c) Local Government Governance Report
 - d) Code of Practice on Local Authority Accounting in the United Kingdom 2013/14
 - e) Internal Audit Practice Case Studies
 - f) Public Health Local Authorities: Changes to Legislation 1st April
 - g) Openness and transparency on personal interests – A guide for councillors

4.2 The External Auditor will provide a verbal briefing on these areas at the meeting.

5 RISK 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.

7 CONSULTATION

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	