

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>4<sup>th</sup> February 2014</b>	AGENDA ITEM NUMBER
TITLE:	<b>External Audit Update</b>	EXECUTIVE FORWARD PLAN REFERENCE: <b>E</b>
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b> <b>Appendix 1 – External Audit Update Report</b> <b>Appendix 2 – Grant Certification Report 2012/13</b> <b>Appendix 3 – Fraud Briefing</b>		

## **1 THE ISSUE**

- 1.1 The External Auditor will provide a general update to the Committee on their work as well as highlighting key issues from their audit of major grants for 2012/13 and a fraud briefing.

## **2 RECOMMENDATION**

- 2.1 The Corporate Audit Committee is asked to note the various updates from the External Auditor.

## **3 FINANCIAL IMPLICATIONS**

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

## **4 THE REPORT**

- 4.1 Appendix 1 details an update of External Audit's progress against their planned work whilst Appendix 2 provides a summary report of their work in auditing significant grant claims. There are no significant issues to highlight however some recommendations have been made in relation to key grants and an update will be provide at the committee meeting.

- 4.2 Finally Appendix 3 provides a fraud briefing based on the results of 'Protecting the Public Purse'. For information the committee received a full update and briefing at its recent December meeting on our approach to Fraud & Corruption.
- 4.3 The External Auditor will provide a fuller verbal briefing on all 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 and Strategic Director for Resources

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<b>Background papers</b>	Report to Corporate Audit Committee – 3 <sup>rd</sup> December 2013 – Fraud & Corruption Update
<b>Please contact the report author if you need to access this report in an alternative format</b>	