

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>6<sup>th</sup> February 2020</b>	<b>AGENDA ITEM NUMBER</b>
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 &amp; Progress Report</b>		
<b>Appendix 2 – Fees Letter</b>		

## **1 THE ISSUE**

1.1 The External Auditor will update progress against their plan and a general sector update.

## **2 RECOMMENDATION**

2.1 The Corporate Audit Committee is asked to note the report and appendices.

## **3 FINANCIAL IMPLICATIONS**

3.1 Financial implications of the Audit Fee are being considered as part of the budget process.

## **4 THE REPORT**

4.1 Appendix 1 details an update report on the work of the External Auditor as well as links to national reports on areas of potential interest to the Committee. Also included is the outcome of their work regarding Grant certification. Appendix 2 details their request for higher audit fees and variation to the scope of the audit.

4.4 The External Auditor and Officers 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.

<b>Contact person</b>	Jeff Wring (01225 47323)
<b>Background papers</b>	
<b>Please contact the report author if you need to access this report in an alternative format</b>	