

Report to:	Audit and Governance Committee	Date of Meeting:	20 March 2024
Subject: Grant Thornton External Audit Progress Report and Sector Update - February 2024			
Report of:	Executive Director of Corporate Resources and Customer Services	Wards Affected:	(All Wards);
Portfolio:		Cabinet Member - Regulatory, Compliance and Corporate Services	
Is this a Key Decision:	No	Included in Forward Plan:	No
Exempt / Confidential Report:		No	

Summary:

To present the Audit Progress Report for 2023/2024 from the Council's external auditors, Grant Thornton (GT).

Recommendation(s):

The Audit and Governance Committee is asked to:

- (1) Note the Grant Thornton Report for 2023/2024.

Reasons for the Recommendation(s):

So that the Audit and Governance Committee is aware of how GT intend to carry out their responsibilities as auditor relating to the 2023/2024 audit.

Alternative Options Considered and Rejected: (including any Risk Implications)

None

What will it cost and how will it be financed?

(A) Revenue Costs

None

(B) Capital Costs

None

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets):

None

Legal Implications:

None

Equality Implications:

There are no equality implications

Climate Emergency Implications:

The recommendations within this report will

Have a positive impact	N
Have a neutral impact	Y
Have a negative impact	N
The Author has undertaken the Climate Emergency Training for report authors	Y

This report provides an update on the 23/24 external audit and as such does not have any climate emergency implications.

Contribution to the Council's Core Purpose:

Effective Financial Management and Reporting support each theme of the Council's Core Purpose.

Protect the most vulnerable: N/A
Facilitate confident and resilient communities: N/A
Commission, broker and provide core services: Yes
Place – leadership and influencer: N/A
Drivers of change and reform: Yes
Facilitate sustainable economic prosperity: N/A
Greater income for social investment: N/A
Cleaner Greener: N/A

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services is the author of this report (FD 7557/24).

The Chief Legal and Democratic Officer (LD 5657/24) has been consulted and has no comments on the report.

(B) External Consultations

None

Implementation Date for the Decision

Immediately following the Committee.

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Appendices:

The following appendix is attached to this report:

Appendix A – External Audit Progress Report and Sector Update – February 2024

Background Papers:

There are no background papers available for inspection.

1 Grant Thornton Audit Progress Report 2023/2024

1.1 Following a national procurement exercise undertaken by the Public Sector Auditor Appointments body, Grant Thornton (GT) were appointed as the Council's external auditor and engaged to undertake the Council's audit from 2023/2024. Attached as **Appendix A** is their Audit Progress Report which sets out how they intend to carry out their responsibilities as auditor. This includes setting out an overview of the 2023/2024 audit strategy including detailing their statutory responsibilities, approach to audit and an update on the sector including an overview of DLUHC proposals to clear the audit backlog.