



AGENDA ITEM: 7

AUDIT AND GOVERNANCE COMMITTEE:

25 March 2014

Report of: Borough Treasurer

Relevant Managing Director: Managing Director (People and Places)

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**SUBJECT: GRANT THORNTON UPDATE REPORT AND AUDIT COMMISSION
FRAUD BRIEFING**

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To receive an update from our External Auditors on a range of different matters.

2.0 RECOMMENDATION

2.1 That the update report and fraud briefing be considered and that any questions be raised with the Grant Thornton representatives who will be attending the meeting.

3.0 BACKGROUND

3.1 Our external auditors have asked for the documents contained in the appendices to be included on the agenda for this meeting so that Members may give them due consideration.

4.0 UPDATE REPORT AND FRAUD BRIEFING

4.1 The Grant Thornton update report sets out their progress in delivering their responsibilities against their audit plan as well as a summary of emerging national issues and developments and a number of challenge questions in respect of these emerging issues which Members may wish to consider.

- 4.2 The Audit Commission fraud briefing covers a range of different matters including the cost of fraud both nationally and locally, and highlights high risk areas.
- 4.3 Representatives of Grant Thornton will present these documents at the Committee meeting and will be able to answer any questions that Members may have on their contents.

5.0 SUSTAINABILITY IMPLICATIONS/COMMUNITY STRATEGY

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy.

6.0 RISK ASSESSMENT

- 6.1 The work that our External Auditors undertake is an integral part of the Council's control framework and provides assurance to Members that the Council is operating effectively.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

Appendices

Appendix A – Grant Thornton Update Report
Appendix B – Audit Commission Fraud Briefing