



## **AUDIT AND GOVERNANCE COMMITTEE:**

**29 May 2018**

---

**Report of: Borough Treasurer**

**Contact for further information: Marc Taylor (Extn. 5092)**  
**(E-mail: [marc.taylor@westlancs.gov.uk](mailto:marc.taylor@westlancs.gov.uk))**

---

**SUBJECT: GRANT THORNTON REPORTS**

---

Wards affected: Borough wide

### **1.0 PURPOSE OF THE REPORT**

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

### **2.0 RECOMMENDATION**

2.1 That the Progress Report and the Planned Audit Fee letter 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 GRANT THORNTON REPORTS**

4.1 The Grant Thornton Progress Report sets out their progress in delivering their responsibilities against their audit plan as well as a range of other matters, while the Audit Fee letter provides details on the audit fee and works that are planned to take place for 2018/19.

4.2 Representatives of Grant Thornton will introduce and explain 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**

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder.

## **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 1 - Grant Thornton Progress Report (To Follow)  
Appendix 2 - Grant Thornton Planned Audit Fee Letter