

**Audit, Standards & Governance  
Committee  
2022**

**13<sup>th</sup> October**

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**GRANT THORNTON – SECTOR REPORT**

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| Relevant Portfolio Holder  |  | Councillor Geoff Denaro, Portfolio Holder for Finance and Governance |
| Portfolio Holder Consulted   |  | -  |
| Relevant Head of Service   |  | Michelle Howell – Head of Finance and Customer Services              |
| Report Author<br>Peter Carpenter   | Job Title: Head of Finance and Customer Services<br>Contact email:<br><a href="mailto:michelle.howell@bromsgroveandredditch.gov.uk">michelle.howell@bromsgroveandredditch.gov.uk</a> |  |
| Wards Affected   |  | All Wards  |
| Ward Councillor(s) consulted   |  | No   |
| Relevant Strategic Purpose(s)  |  | An effective and sustainable Council                                 |
| Non-Key Decision   |  |  |
| If you have any questions about this report, please contact the report author in advance of the meeting. |  |  |

**1. RECOMMENDATIONS**

**The Committee is asked to note updates as included in Appendix 1.**

**2. BACKGROUND**

**3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications arising out of this report.

**4. LEGAL IMPLICATIONS**

4.1 The Council has a statutory responsibility to comply with financial regulations.

**5. STRATEGIC PURPOSES - IMPLICATIONS**

**Relevant Strategic Purpose**

5.1 The issues detailed in this report help to ensure that there is an effective and sustainable Council.

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**Climate Change Implications**

- 5.2 There are no Climate Change implications arising out of this report.

**6. OTHER IMPLICATIONS**

**Equalities and Diversity Implications**

- 6.1 There are no Equality and Diversity implications arising out of this report.

**Operational Implications**

- 6.2 The report attached at Appendix 1 updates Members on emerging national issues and developments that may be relevant to the Council. Members should note that Grant Thornton also have other information which Members might find useful on their website [www.grantthornton.co.uk](http://www.grantthornton.co.uk).
- 6.3 The Appendix sets out four areas in particular:
- The response to the DLUHC on the Local Audit Consultation.
  - The value of Internal Audit.
  - The Audit and Risk Assurance Committee effectiveness tool.
  - The Guide for Audit and Risk Committees on financial reporting and management during C-19.

**7. RISK MANAGEMENT**

- 7.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

**8. APPENDICES and BACKGROUND PAPERS**

Appendix 1 - Grant Thornton Sector Update Report

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**9. REPORT SIGN OFF**

| <b>Department</b>   | <b>Name and Job Title</b>  | <b>Date</b> |
|---|--|-------------|
| Portfolio Holder  | Councillor Geoff Denaro,<br>Portfolio Holder for Finance<br>and Governance | N/A         |
| Lead Director / Head of<br>Service                                  | Peter Carpenter – Head of<br>Finance and Customer<br>Services              | Oct 6 2022  |
| Financial Services  | Peter Carpenter – Head of<br>Finance and Customer<br>Services              | Oct 6 2022  |
| Legal Services  | N/A  |             |
| Policy Team (if equalities<br>implications apply)                   | N/A  |             |
| Climate Change Officer (if<br>climate change<br>implications apply) | N/A  |             |