

**Audit, Standards &  
Governance Committee  
2023**

**14<sup>th</sup> September**

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**Grant Thornton – External Audit Progress Report & Sector Update**

Relevant Portfolio Holder	Councillor Charles Hotham
Portfolio Holder Consulted	Yes
Relevant Head of Service	Michelle Howell, Head of Finance and Customer Services
Report Author: Jackson Murray, Grant Thornton	Job Title: Key Audit Partner Contact email: <a href="mailto:jackson.murray@uk.gt.com">jackson.murray@uk.gt.com</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 in the report as included in Appendix 1.**

**2. FINANCIAL IMPLICATIONS**

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

**3. LEGAL IMPLICATIONS**

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

**4. STRATEGIC PURPOSES - IMPLICATIONS**

**Relevant Strategic Purpose**

4.1 The issues detailed in this report help to ensure that the Council is effective and sustainable.

**Climate Change Implications**

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

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**5. OTHER IMPLICATIONS**

**Equalities and Diversity Implications**

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

**Operational Implications**

- 5.2 The report attached at Appendix 1 provides Members with a report on progress in the external auditor's delivery of its responsibilities as the Council's external auditors. It sets out key audit deliverables and a sector update which includes a number of matters that are relevant to Local Government.

**6. RISK MANAGEMENT**

- 6.1 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.

**7. APPENDICES and BACKGROUND PAPERS**

Appendix 1 - Grant Thornton – Bromsgrove District Council Audit  
Progress Report and Sector Update