

AUDIT AND GOVERNANCE COMMITTEE

7 February 2014

EXTERNAL AUDITOR - AUDIT PROGRESS REPORT

Report of the Head of Financial Resources

1. Purpose of Report

- 1.1 To enable the Committee to consider and comment upon the external auditors' (Mazars) regular Audit Progress Report covering the period up to February 2014.
- 1.2 The report will be presented by Gavin Barker, the Council's Senior Engagement Manager.
- 1.3 The reports are a regular feature on this agenda and are aimed at providing updates of the progress made by our external auditor in meeting and fulfilling their role and responsibilities to the Council.
- 1.4 The Auditors are planning the work required to carry out the audit of the Council's accounts for 2013/2014, using a risk based approach, and will present the Committee with their detailed Audit Strategy Memorandum in March.
- 1.5 The report also highlights emerging issues and developments that may be relevant and of interest to members in their role on the Audit and Governance Committee. These are detailed in pages 5 to 7 of their report.

2. Recommendations

- 2.1 Members are asked to note the attached report.

