

**AUDIT AND GOVERNANCE COMMITTEE**

**18 March 2016**

**EXTERNAL AUDITOR – AUDIT PROGRESS REPORT**

**Report of the Director of Finance**

**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 March 2016.
- 1.2 The report (Appendix A) 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 Members will be aware from the earlier reports on the agenda (Audit Strategy Memorandum 2015/2016 and the Value for Money Risk Assessment 2015/2016) that set out the main risks identified by the auditor for both the Authority's Statement of Accounts Opinion and their Value for Money Conclusion for 2015/2016. These risks are considered usual for a Council of this size, type and complexity.
- 1.5 The report also provides updates on:
  - North East Governance Forum – January 2016  
As this meeting was found to be very valuable that a further meeting was to be convened for June, and that it was agreed from feedback from attendees that two meetings a year should be put in place in future;
  - The recent changes made by the government (Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015) in relation to the public inspection of the accounts process and also the revised requirements for the Authority to observe for the reporting of the 2015/2016 Statement of Accounts and in future years;
- 1.6 The report also usefully highlights national publications and other 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 on pages 5 to 7 of the report.

## **2. Recommendations**

2.1 Members are asked to note the report.