

AUDIT AND RISK COMMITTEE

19 July 2016

EXTERNAL AUDIT UPDATE

Report of the Director for Resources

Strategic Aim:	All		
Exempt Information	No		
Cabinet Member(s) Responsible:	Councillor Terry King, Leader and Portfolio Holder for Corporate Finance		
Contact Officer(s):	Debbie Mogg, Director for Resources	Tel: 01572 758358 dmogg@rutland.gov.uk	
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Ward Councillors	N/A		

DECISION RECOMMENDATIONS

That the Committee notes the update from the external auditors, KPMG LLP

1 PURPOSE OF THE REPORT

- 1.1 To ensure that the Committee is aware of and understands the progress made by KPMG in delivering their responsibilities as the council's external auditors.

2 BACKGROUND AND MAIN CONSIDERATIONS

- 2.1 The update report from KPMG in Appendix 1 provides the Committee with a high level overview of progress by KPMG in delivering their responsibilities as the council's external auditors.

- 2.2 More information can be found on page 4 of Appendix 1 on the following key areas:

- What work has been undertaken
- Initial findings following interim audit
- Further work to be undertaken

2.3 The report provides further information and access to reports or articles that KPMG or other organisations have published which might be of interest to members. These are:

- Reimagine – Local Government. There are a number of reports under this headline. More information can be found on page 4 of Appendix 1;
- NAO report on discharging older patients from hospital (page 6);
- NAO report on English Devolution deals (page 7); and
- NAO report on LEPs (page 8).

3 CONSULTATION

3.1 No formal consultation is required.

4 ALTERNATIVE OPTIONS

4.1 The Committee is asked to note the report. There are no alternatives.

5 FINANCIAL IMPLICATIONS

5.1 There are no financial implications arising from this report.

6 LEGAL AND GOVERNANCE CONSIDERATIONS

6.1 The Audit and Risk Committee is responsible for receiving the reports of external audit, acting on any relevant matters and approving the Statement of Accounts.

7 EQUALITY IMPACT ASSESSMENT

7.1 An Equality Impact Assessment (EqIA) has not been completed for the following as this report does not impact on Council policies and procedures.

8 COMMUNITY SAFETY IMPLICATIONS

8.1 There are no community safety implications.

9 HEALTH AND WELLBEING IMPLICATIONS

9.1 There are no health and wellbeing implications.

10 CONCLUSION AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

10.1 It is important that the Committee understand the approach of external audit to the audit of the Statement of Accounts.

11 BACKGROUND PAPERS

11.1 There are no additional background papers to the report.

12 APPENDICES

Appendix 1 – External Audit progress report and technical update

A Large Print or Braille Version of this Report is available upon request – Contact 01572 722577