SURREY
COUNTY COUNCIL

Audit & Governance Committee
16 February 2015

Grant Thornton: Audit & Governance Committee Update

Purpose of the report:

This paper provides the Audit & Governance Committee with a report on Grant Thornton's progress in delivering their responsibilities as the Council's external auditors. The paper also includes a summary of emerging national issues and developments.

Recommendations:

It is recommended that the Audit and Governance Committee note the external auditor's progress report.

Introduction:

1. International Standard on Auditing (ISA) 260, as well as other ISAs, prescribe matters which the external auditor is required to communicate with those charged with governance (the Audit & Governance Committee).

2. The attached report details Grant Thornton's progress on delivering their responsibilities as the Council's external auditor.

Financial and value for money implications

None

Equalities and Diversity Implications

None

Risk Management Implications

None

Next steps:

Detailed audit plans for the Council and Surrey Pension Fund will be provided to the committee at its April meeting.

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Sources/background papers: None