

REPORT TO:	AUDIT SUB COMMITTEE	AGENDA ITEM: 7
DATE OF MEETING:	11th DECEMBER 2019	CATEGORY: DELEGATED
REPORT FROM:	EXTERNAL AUDIT	OPEN
MEMBERS' CONTACT POINT:	JASON BURGESS Jburgess3@uk.ey.co	DOC: u/ks/audit/EY/committee briefings/quarterly update cover
SUBJECT:	LOCAL GOVERNMENT AUDIT COMMITTEE BRIEFING: QUARTER 3 SEPTEMBER 2019	
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: AS 01

1.0 Recommendation

- 1.1 That the Committee consider the key questions highlighted by the Council's External Auditors contained in their latest sector update.

2.0 Purpose of Report

- 2.1 To provide the latest briefing from the Council's External Auditors. This is aimed at supporting the Council in an environment that is constantly changing and evolving. It covers issues which may have an impact on the Council, the wider local government sector and the audits that are undertaken.

3.0 Detail

- 3.1 The Briefing is attached separately to the report. The key questions are detailed on Page 6 of the Briefing and include matters relating to:

- The Spending Review and Tax Reform
- Children's Services and Social Care pressures
- Consultation on the Code of Audit Practice
- Rise in delayed audit opinions

4.0 Financial Implications

- 4.1 None

5.0 Corporate Implications

5.1 None directly

6.0 Community Implications

6.1 None directly