

**Eden District Council**  
**Accounts and Governance Committee**  
**30 July 2020**

**External Audit Reports**

<b>Portfolio:</b>	None
<b>Report from:</b>	Interim Director of Corporate Services
<b>Wards:</b>	All Wards
<b>OPEN PUBLIC ITEM</b>	

**1 Purpose**

- 1.1 To set out one report from the Council's External Auditor, Grant Thornton.

**2 Recommendation**

- 2.1 That the report of the External Auditor is noted.

**3 Report Details**

- 3.1 The External Auditor has issued one report since the last meeting. This is the Audit Progress and Sector Update. A copy is enclosed as Appendix 1 to this report.
- 3.2 A member of Grant Thornton's audit team will be at the Committee meeting to answer any questions Members might have.

**4 Policy Framework**

- 4.1 The Council has four corporate priorities which are:
- Sustainable;
  - Healthy, Safe and Secure;
  - Connected; and
  - Creative.
- 4.2 This report meets the Quality Council corporate priority.

**5 Consultation**

- 5.1 There has been no consultation with Ward Councillors or Portfolio Holders.

**6 Implications**

**6.1 Financial and Resources**

- 6.1.1 Any decision to reduce or increase resources or alternatively increase income must be made within the context of the Council's stated priorities, as set out in its Council Plan 2019-2023, as agreed at Council on 7 November 2019.
- 6.1.2 There are no financial and resources implications.

**6.2 Legal**

- 6.2.1 There are no legal implications.

**6.3 Human Resources**

- 6.3.1 There are no human resources implications.

## 6.4 Statutory Considerations

<b>Consideration:</b>	<b>Details of any implications and proposed measures to address:</b>
Equality and Diversity	There are no implications
Health, Social Environmental and Economic Impact	There are no implications
Crime and Disorder	There are no implications
Children and Safeguarding	There are no implications

## 6.5 Risk Management

<b>Risk</b>	<b>Consequence</b>	<b>Controls Required</b>
External Auditor comments and views are not made known to Members.	Necessary remedial action is not identified and actioned.	Proper consideration of the External Auditor's reports is an important governance control and ensures that the independent views of the Auditor are made known to Members and remedial action is identified and actioned.

## 7 Other Options Considered

7.1 No other options have been considered.

## 8 Reasons for the Decision/Recommendation

8.1 To keep Members updated on the work of the External Auditor.

**Background Papers:**       **None**

**Appendices:**               **Appendix A – Audit Progress Report & Sector Update**

**Contact Officer:**       **Paul Sutton, Interim Director of Corporate Services, 01768 212207**