

## **External Audit Progress Report**

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### **Purpose of the Report**

This report introduces Grant Thornton's Audit Progress and Sector Update Report for the year ending March 2020.

### **Recommendation**

The Audit Committee are asked to note the Audit Progress and Sector Update Report.

### **Background**

The report from Grant Thornton, the Council's external auditor, provides the Audit Committee with an update on progress in delivering their responsibilities to the Council and its stakeholders.

A substantial element of the report provides a detailed update on COVID-19 and the impact this has had on working arrangements for the external auditor, the impact on accounts and audit opinion and the resulting changes to reporting requirements.

The report also provides a summary of emerging national issues and developments, and includes a number of challenge questions the committee may wish to consider regarding these.

### **Financial Implications**

None for the purposes of this report.

### **Background Papers**

None.

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