

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

23 January 2012

Report of the Director of Finance

Part 1- Public

Matters for Information

1 EXTERNAL AUDIT PROGRESS REPORT AND BRIEFING

The purpose of this report is to introduce a paper from the District Auditor updating the Committee on current issues.

1.1 Introduction

1.1.1 The purpose of the attached paper [**Annex 1**] is for the District Auditor to update the Audit Committee with progress on delivering their responsibilities as our external auditors. The paper also provides information on recent Audit Commission publications and emerging national issues, and includes questions linked to these which the committee may wish to consider. Emerging issues which may be of interest to the Audit Committee include openness and accountability in local pay and update on the externalisation of the Audit Practice. A separate report on the future of public local audit can also be found elsewhere on this agenda. The District Auditor will be present at the meeting to introduce the paper and answer any questions.

1.2 Legal Implications

1.2.1 None.

1.3 Financial and Value for Money Considerations

1.3.1 None.

1.4 Risk Assessment

1.4.1 None.

Background papers:

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Nil

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