

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**18 June 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 liked to these which the committee may wish to consider. Members will note that a further update on the externalisation of the Audit Practice is provided.

1.1.2 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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