

**BROMSGROVE DISTRICT COUNCIL**

# Audit, Governance & Standards Committee

27<sup>th</sup> October

2022

---

## **GRANT THORNTON – SECTOR REPORT**

Relevant Portfolio Holder	Councillor – Karen Ashley Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	-
Relevant Head of Service	Michelle Howell – Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Head of Finance and Customer Services Contact email: <a href="mailto:michelle.howell@bromsgroveandredditch.gov.uk">michelle.howell@bromsgroveandredditch.gov.uk</a>
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

### **1. RECOMMENDATIONS**

The Committee is asked to note updates as included in Appendix 1.

### **2. BACKGROUND**

### **3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications arising out of this report.

### **4. LEGAL IMPLICATIONS**

4.1 The Council has a statutory responsibility to comply with financial regulations.

### **5. STRATEGIC PURPOSES - IMPLICATIONS**

#### **Relevant Strategic Purpose**

5.1 The issues detailed in this report help to ensure that there is an effective and sustainable Council.

# **Audit, Governance & Standards Committee**

**27<sup>th</sup> October**

**2022**

---

## **Climate Change Implications**

5.2 There are no Climate Change implications arising out of this report.

## **6. OTHER IMPLICATIONS**

### **Equalities and Diversity Implications**

6.1 There are no Equality and Diversity implications arising out of this report.

### **Operational Implications**

6.2 The report attached at Appendix 1 updates Members on emerging national issues and developments that may be relevant to the Council. Members should note that Grant Thornton also have other information which Members might find useful on their website [www.grantthornton.co.uk](http://www.grantthornton.co.uk).

6.3 The Appendix sets out four areas in particular:

- The response to the DLUHC on the Local Audit Consultation.
- The value of Internal Audit.
- The Audit and Risk Assurance Committee effectiveness tool.
- The Guide for Audit and Risk Committees on financial reporting and management during C-19.

## **7. RISK MANAGEMENT**

7.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

## **8. APPENDICES and BACKGROUND PAPERS**

Appendix 1 - Grant Thornton Sector Update Report

# **Audit, Governance & Standards Committee**

**27<sup>th</sup> October**

**2022**

---

## **9. REPORT SIGN OFF**

<b>Department</b>	<b>Name and Job Title</b>	<b>Date</b>
Portfolio Holder	Councillor Karen Ashley, Portfolio Holder for Finance and Governance	N/A
Lead Director / Head of Service	Peter Carpenter – Head of Finance and Customer Services	Oct 14 2022
Financial Services	Peter Carpenter – Head of Finance and Customer Services	Oct 14 2022
Legal Services	N/A	
Policy Team (if equalities implications apply)	N/A	
Climate Change Officer (if climate change implications apply)	N/A	