

# CHESHIRE EAST COUNCIL

## AUDIT AND GOVERNANCE COMMITTEE

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<b>Date of Meeting:</b>	27 <sup>th</sup> March 2014
<b>Report of:</b>	Chief Operating Officer
<b>Subject/Title:</b>	Grant Thornton - Emerging Issues Update
<b>Portfolio Holder:</b>	Councillor Peter Raynes (Finance)

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### **1.0 Report Summary**

- 1.1 The report provides the Audit and Governance Committee with an update from the external auditors, Grant Thornton on emerging national issues and developments.

### **2.0 Recommendation**

- 2.1 That Members receive and comment on the update report.

### **3.0 Reasons for Recommendations**

- 3.1 The appointed auditors are required to report to those charged with governance.

### **4.0 Wards Affected**

- 4.1 Not applicable.

### **5.0 Local Ward Members**

- 5.1 Not applicable.

### **6.0 Policy Implications including – Carbon Reduction, Health**

- 6.1 None.

### **7.0 Financial Implications**

- 7.1 As covered in the report.

### **8.0 Legal Implications**

- 8.1 There are no specific legal issues associated with this report.

## **9.0 Risk Management**

- 9.1 There is a risk that the Council will be unaware of emerging issues and developments which may be of relevance if this report is not considered.

## **10.0 Background and Options**

- 10.1 The report provides an update from Grant Thornton on national emerging issues and developments which may be of relevance to Cheshire East.
- 10.2 The document includes a number of questions that the Committee may wish to consider in order to assess whether it has sought sufficient and appropriate assurance to fulfil its governance responsibilities.
- 10.3 The Audit Manager from Grant Thornton will be attending the meeting to answer any questions raised by members on this report.

## **11.0 Access to Information**

The background papers relating to this report can be inspected by contacting the report writer:

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Appendix 1: Emerging Issues Briefing for Cheshire East Council