Report to: Audit Committee

Date of meeting: 24 November 2023

By: Chief Finance Officer

Title: External Audit – Audit Progress Report and Sector Update

Purpose: To update the Audit Committee on progress on the delivery of Grant

Thornton's responsibilities as the Council's external auditor.

RECOMMENDATION: The Audit Committee is recommended to note the progress update provided by Grant Thornton.

1. External Audit Progress Update

- 1.1 The East Sussex County Council Statement of Accounts for 2022/23, including the East Sussex Pension Fund, were published by 31 May 2023 deadline (Statement of Accounts | East Sussex County Council). Grant Thornton (GT), as the Council's external auditors, are nearing completion of their audit. The Audit Findings Reports for East Sussex County Council and the East Sussex Pension Fund are included elsewhere on the agenda. GT are also providing a progress update to the Audit Committee at Appendix A.
- 1.2 The report also provides reflections on emerging audit sector issues.

2. Conclusion and Recommendation

2.1 The Audit Committee is asked to note the progress and audit sector update provided by GT.

IAN GUTSELL

Chief Finance Officer

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Local Member(s): All

Background Documents

None