

**LICENSING & GENERAL PURPOSES  
COMMITTEE  
30TH NOVEMBER 2015**

**HEAD OF FINANCIAL SERVICES  
REPORT NO. FIN1523**

**EXTERNAL AUDIT UPDATES**

**1 INTRODUCTION**

- 1.1 Ernst & Young, the Council's appointed auditors, periodically produce briefings for local government committees with responsibilities for governance and accounting issues.
- 1.2 The briefings cover issues affecting local government as a whole, not solely in relation to Rushmoor, as well as a wider look at the public sector and the context in which Ernst & Young undertakes its audits. Therefore, some elements of the update will be more relevant to Rushmoor than others.
- 1.3 The latest briefing is attached and Paul King, Executive Director, Ernst & Young, will be on hand to present the briefing. In addition, the Head of Financial Services will be available to answer questions regarding the impact on Rushmoor of any of the issues raised.

**2 RECOMMENDATION**

- 2.1 Members are requested to note the contents of the attached update from Ernst & Young and to consider whether there are any issues that they wish to see reported back to Committee at future meetings.

**AMANDA FAHEY  
HEAD OF FINANCIAL SERVICES**