

## UPDATE ON EXTERNAL AUDIT

### Executive Summary

At the last meeting of this committee on 18 July 2019 the Council's external auditors, BDO, presented their Audit Completion Report for the year ended 31 March 2019. The report set out the work which was outstanding on the audit, the agreed audit adjustments and included one recommendation in relation to timing of income in the accounts.

The Council approved the updated draft accounts on 25 July 2019, ahead of the 31 July deadline for completion of the audit.

Unfortunately BDO have not yet completed their audit work and so the accounts have not been signed off. This is not just an issue for Woking, it has been reported that approximately 40% of Local Government audits have not been completed on time this year. A number of additional audit queries have been raised, and answered, by the Council during August. No further adjustments or issues have been raised.

BDO have provided an update for the Committee which sets out the position. It is hoped that the audit can be completed as soon as possible and the final Audit Letter will be presented at the next meeting of this Committee.

### Recommendations

The Committee is requested to:

**RESOLVE That** the update be received.

The Committee has the authority to determine the recommendation(s) set out above.
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**Background Papers:** None.

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