



AUDIT COMMITTEE

1 March 2016

Subject Heading:

Audit Committee Briefing

CMT Lead:

Debbie Middleton

Report Author and contact details:

Steve Bladen
sbladen@uk.ey.com
Ernst and Young

Hussein Alanezi
Designation: Interim Chief Accountant
Telephone: 020 3373 1702
E-mail: Hussein.Alanezi@oneSource.co.uk

Policy context:

To consider the Auditor's Briefing

Financial summary:

There are no direct financial implications to the report.

The subject matter of this report deals with the following Council Objectives

Havering will be clean and its environment will be cared for	<input type="checkbox"/>
People will be safe, in their homes and in the community	<input type="checkbox"/>
Residents will be proud to live in Havering	<input checked="" type="checkbox"/>

SUMMARY

The attached report advises the Audit Committee of Ernst and Young's latest briefing.

The Council's External Auditors, Ernst and Young (EY) will be at the meeting to present the report.

RECOMMENDATIONS

1. To note the contents of the briefing.
2. To raise any issues of concern and ask specific questions of officers or external auditors where required.

REPORT DETAIL

1. **Background**

Ernst and Young are the current External Auditors for the London Borough of Havering and for the Pension Fund.

The auditors issue briefings to Audit Committees on a regular basis throughout the year. This report includes their latest briefing.

IMPLICATIONS AND RISKS

Financial implications and risks:

There are no apparent legal implications in noting the content of this Report.

Legal implications and risks:

There are no apparent legal implications in noting the content of this Report.

Human Resources implications and risks:

None arising directly from this report.

Equalities implications and risks:

None arising directly from this report.

BACKGROUND PAPERS