

<b>Subject Heading:</b>	Local Government Audit Committee Briefing
<b>SLT Lead:</b>	Jane West
<b>Report Author and contact details:</b>	Contact: Debbie Hanson E-mail address: <a href="mailto:dhanson@uk.ey.com">dhanson@uk.ey.com</a> Ernst and Young
<b>Policy context:</b>	To consider the Local Government Audit Committee briefing document
<b>Financial summary:</b>	There are no direct financial implications to the report.

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

Communities making Havering	[x]
Places making Havering	[x]
Opportunities making Havering	[x]
Connections making Havering	[x]

## SUMMARY

Members will receive the Local Government Audit Committee Briefing document for Quarter 4, December 2018.

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 document
2. To raise any issues of concern and ask specific questions of officers or external auditors where required.

## **REPORT DETAIL**

1. This sector briefing is one of the ways that we support Havering Council in an environment that is constantly changing and evolving. It covers issues which may have an impact on Havering, the Local Government sector, and the audits that EY undertake.
2. The briefings are produced by public sector audit specialists within EY's national Government and Public Sector (GPS) team, using their public sector knowledge, and EY's wider expertise across UK and international business.
3. The briefings bring together not only technical issues relevant to the Local Government sector but wider matters of potential interest

## **IMPLICATIONS AND RISKS**

### **Financial implications and risks:**

There are no direct financial implications in noting the content of this Report. The audit fees set out in the audit plans will be met within General Fund Budgets and the Pension Fund as appropriate.

**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:**

The Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010 requires the Council, when exercising its functions, to have due regard to:

- (i) the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- (ii) the need to advance equality of opportunity between persons who share protected characteristics and those who do not, and;
- (iii) foster good relations between those who have protected characteristics and those who do not.

Note: 'Protected characteristics' are: age, sex, race, disability, sexual orientation, marriage and civil partnerships, religion or belief, pregnancy and maternity and gender reassignment.

The Council is committed to all of the above in the provision, procurement and commissioning of its services, and the employment of its workforce. In addition, the Council is also committed to improving the quality of life and wellbeing for all Havering residents in respect of socio-economics and health determinants.