

APPENDIX B - Current Consultations – October 2019

| Purpose of Document | Portfolio | Director | Response to be agreed by | Contact | Deadline for response |
|--|----------------------------|--|--|---------------------|-----------------------|
| <p>Review of local authority financial reporting and external audit: call for views</p> <p>This call for views, for Sir Tony Redmond’s review of local authority financial reporting and external audit, invites views, information and evidence on, in particular:</p> <ul style="list-style-type: none"> • definitions of audit and its users • the expectation gap • audit and wider assurance • the governance framework • audit product and quality • auditor reporting • how local authorities respond to audit findings • the financial reporting framework <p>The call for views is aimed at anyone with a direct or indirect interest in local authority audit and financial reporting.</p> <p>https://www.gov.uk/government/consultations/review-of-local-authority-financial-reporting-and-external-audit-call-for-views?utm_source=7e939a7b-b522-4603-bdca-04f31d3f917f&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily</p> | Finance and Legal Services | Director – Strategy and Support Services | Officers in consultation with Portfolio Holder | Section 151 Officer | 22 November 2019 |