

<b>EXTERNAL AUDIT – Local Government Auditors new Code of Audit Practice</b>	<b>8<sup>th</sup> June 2016</b>
<b>For Noting</b>	
<b>AUDIT COMMITTEE</b>	

<b>Linkage to Council Strategy (2015-19)</b>	
<b>Strategic Theme</b>	Protecting our Assets
<b>Outcome</b>	Ensure Good Governance, Accountability and Performance
<b>Lead Officer</b>	Director of Performance
<b>Cost: (If applicable)</b>	N/A

## **1.0 Background**

The purpose of this report is to update the Audit Committee on details of the Local Government Auditor's new Code of Audit Practice.

Attached is link to electronic copy of the Local Government Auditor's new Code of Audit Practice, which was laid before the Assembly under Article 5(7) of the Local Government (Northern Ireland) Order 2005 by the Department of the Environment.

[http://www.niauditoffice.gov.uk/lga\\_code\\_of\\_audit\\_practice\\_2016.pdf](http://www.niauditoffice.gov.uk/lga_code_of_audit_practice_2016.pdf)

## **2.0 Recommendation**

**It is recommended that the Audit Committee note the new Local Government Code of Audit Practice.**