

JOINT INDEPENDENT AUDIT COMMITTEE
23 MARCH 2016

SUBJECT		LOCAL GOVERNMENT BUDGET SURVEY
REPORT BY	CHIEF FINANCE OFFICER & FORCE CHIEF FINANCE OFFICER	
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SUMMARY AND PURPOSE OF REPORT		
To inform the Committee of KPMG's recently published <i>Local Government Budget Survey</i> .		
RECOMMENDATION	That the Committee considers the report.	

A. SUPPORTING INFORMATION

1.0 Background

- 1.1 Our external auditors, KPMG, have recently undertaken a review of budget setting and budget monitoring in local government, the results of which have been published in the attached paper, *Local Government Budget Survey*.
- 1.2 The report is intended to encourage debate on budgetary issues and to help Audit (or equivalent) Committee members to get assurance about the Authority's budgetary arrangements in these challenging times. Our external auditor has asked that this be shared with the Joint Independent Audit Committee.

B. FINANCIAL CONSIDERATIONS

There are no direct financial implications arising from this report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The Commissioner is required to set a budget and issue a precept for the forthcoming financial year by the end of February.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES (including any impact or issues relating to Children and Young People.)

None specific.

E. REVIEW ARRANGEMENTS

None

F. RISK MANAGEMENT

Robust budget setting and budgetary control are essential features of effective risk management.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.