

# Bournemouth, Christchurch and Poole (BCP) Council

Audit progress report and sector updates

May 2026

# Agenda

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# Audit Progress Report

# Introduction

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This paper provides the Audit and Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates in respect of emerging issues which the Committee may wish to consider.

Members of the Audit and Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:

[Local government | Grant Thornton](#)

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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# Progress as at May 2026

## Financial Statements Audit

The planning and risk assessment stage of our 2025/26 audit took place from February to April 2026. The Audit Plan that is informed by this work was presented to the Audit and Governance Committee on 19 March 2026.

As part of our planning work we documented the design effectiveness of systems and processes, we have also identified risks related to the audit and have made some good progress in starting some early testing, in areas such as operating expenditure and fees and charges income.

We plan to commence our audit fieldwork in late June, subject to the publication of the draft financial statements. We will report our findings to the November Audit and Governance Committee in our Audit Findings Report.

On 30 April 2026, we shared a draft timeline and detailed workplan with the Council, setting out how we will achieve the deadline of 30 November 2026.

The Council has been subject to a disclaimed opinion since the backstop of the 2022/23 financials statements audit. We have therefore started discussions with the Council on how assurance can be regained and how the audit can move towards an unqualified audit opinion in the future.

## Value for Money

Under the 2020 Code of Audit Practice, we are required to undertake sufficient work to satisfy ourselves that the Council “has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.”

The NAO’s Code of Audit Practice sets out the framework for this work as follows:

**Financial sustainability:** how the body plans and manages its resources to ensure it can continue to deliver its services;

**Governance:** how the body ensures that it makes informed decisions and properly manages its risks; and

**Improving economy, efficiency and effectiveness:** how the body uses information about its costs and performance to improve the way it manages and delivers its services.

We will report our findings to the Audit and Governance Committee in our interim Auditor’s Annual Report to the November committee.

# Progress at May 2026 (continued)

## Audit Fees

PSAA published their scale fees for 2025/26: [Auditor-Directory-for-Website-2025-2026-as-at-11-02-2026.xlsx](#).

For Bournemouth, Christchurch and Poole Council the scale fee for 2025/26 is £482,201. These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work. There are also additional fees of £21,750, as detailed in the table below.

	Audit Fee for 2024/25 (£)	Proposed fee for 2025/26 (£)
BCP Audit	469,068	482,201
Additional fee in respect of Housing Benefits testing	15,456	15,500
Additional fee in respect of new system implementation	25,480	-
Use of Auditors expert not included in scale fee	6,201	6,250
Additional fee for new accounting standards	17,162	-
<b>Total (Exc. VAT)</b>	<b>533,367</b>	<b>503,951</b>

## Events

We recently held a webinar for members of Audit Committees on 10<sup>th</sup> February 2026, to discuss best next steps to take “After the Backstop”. A recording for the webinar can be found here: [After the Backstop | Grant Thornton](#)

We also recently held two Local Government Accounts webinars for preparers of accounts on 5<sup>th</sup> and 11<sup>th</sup> February 2026, where we discussed a range of topics for preparing the 2025/26 statements of account. Five individuals from the council attended these webinars.

# Audit Deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 Deliverables	Planned Date*	Status
<p><b>Audit Plan</b></p> <p>We are required to issue a detailed audit plan to the Audit and Governance Committee setting out our proposed approach in order to give an opinion on the Council's 2025/26 financial statements.</p>	March 2026	Issued
<p><b>Audit Findings Report</b></p> <p>The Audit Findings Report will be reported to the Audit and Governance Committee.</p>	November 2026	Not yet issued
<p><b>Auditor's Report</b></p> <p>This includes the opinion on your financial statements.</p>	November 2026	Not yet issued
<p><b>Auditor's Annual Report</b></p> <p>This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.</p>	November 2026	Not yet issued

# Sector Updates

# Public Sector Finance Leaders' Barometer

Audit Committees can obtain new analysis of the issues public sector finance leaders most prioritise, and how it might affect their organisation, here:

[The Public Sector Finance Leaders Barometer | Grant Thornton](#)

## Background:

Grant Thornton's 2026 Public Sector Finance Leader's Barometer draws on the views of 100 s151 officers across local government in England to identify the top three strategic priorities, operational pressures and in-demand skills for public sector finance this year.

84% of those interviewed were confident that their medium-term financial strategies will hold, but there was consensus that the biggest risks those strategies face are largely outside the s151 officer's control: Growth in demand for statutory services; unfunded policy changes; and failure to deliver change programmes.

These risks highlight the need for better demand modelling, earlier horizon scanning, and disciplined delivery of change programmes. However, workforce shortages, recruitment challenges, and increasing complexity, mean there's simply not enough capacity to deliver transformation at the required pace.

Interviews with 100 s151 officers identified for 2026:

The top three strategic priorities are:

- Digital transformation
- Talent attraction and retention
- Regulatory compliance

The top three operational pressures are:

- Rising operating costs
- Complexity of regulation
- Workforce and skills shortages

The top three most in-demand skills are:

- Technical accounting
- Data analytics and business intelligence
- Change management

# CIPFA Code changes to the accounting for non-investment assets

## Changes introduced in the 2025/26 Code:

The 2025/26 CIPFA Code introduces substantial changes arising from the HM Treasury Thematic Review on Non-investment assets, and the requirement to keep the valuations of certain assets up to date:

- ❖ The introduction of a valuation expedient requiring valuations once every five years or on a five-year rolling basis, in each case supported by indexation in intervening years; and
- ❖ The Code requires the use of the best available indices and, where no index is available, a desktop valuation is undertaken in year three.

The following asset classes are affected by the change:

- ❖ Other land and buildings;
- ❖ Vehicles, plant, furniture and equipment (where carried at current value);
- ❖ Surplus assets; and
- ❖ Right of use assets measured at current value

Assets which are not in scope of the changes include council dwellings; vehicles; plant and equipment carried at depreciated historical cost as a proxy for current value; infrastructure; assets under construction; heritage assets; assets held for sale; intangible assets; and community assets carried at cost.

## Why Indexation is important:

Indexation is a new requirement in the Code, intended to provide a reasonable estimate of how market values have changed, rather than an exact valuation. A range of indices are available, and authorities will need to exercise and be prepared to explain their judgements on which indices are the most appropriate to apply across their asset base. Authorities may apply indexation to 31st March 2025 carrying values, providing the assumption that existing carrying values are true and fair is valid. Where valuations are required, they must be undertaken at least once every five-years or when there are indicators of impairment.

## Audit Committees can help by asking:

- ❖ Have we sought advice from an expert valuer on which indices are most appropriate for our various assets within scope of indexation?
- ❖ Have we documented our rationale regarding why we select/reject or deem there to be no indices?
- ❖ How has indexation been calculated/ applied in underlying records/ asset systems?
- ❖ Have we ensured that asset records distinguish between revaluation versus indexation, so that we have a clear record of when valuations are due and when valuations were last carried out?



# Audit Readiness Training

Supporting high-quality 2025/26 accounts



As the local audit system moves from backlog recovery towards a renewed focus on timely, high-quality assurance, authorities are operating within a changing standards environment.

New statutory backstop deadlines and the introduction of Global Internal Audit Standards from April 2025 are increasing expectations around audit capability, consistency and documentation – at a time when workforce and skills pressures across local government finance and audit functions remain a recognised risk to audit quality.

In response, we've developed CPD-accredited online training to support audit teams in applying evolving standards in practice – strengthening technical confidence, improving audit documentation, and supporting more predictable and transparent audit delivery for Audit Committees.

## What's included?

The Audit Readiness training is delivered through a 90-minute online training session built around seven learning modules;

- Foundations of Audit
- Planning for Audit Success
- Data and Documentation Management
- Complex areas of the audit
- Internal Controls & Risk Management
- Communication & Collaboration
- Hot Topics

Each module includes a knowledge test assessment, key takeaways and where applicable downloadable resources to support ongoing learning.

## Key Benefits

### Build lasting capability

Equip teams with the skills and confidence to manage audits effectively, now and in the future.

### Share knowledge, not just answers

Designed to transfer expertise so teams understand the 'why' behind best practice.

### Upskill your people

Helps every team member grow their technical understanding and strengthen collaboration.

### Flexible learning that fits any schedule

Access training when it works for users, making it easy to build into existing workloads.

### Improve outcomes and efficiency

Reduce audit queries, avoid delays, and strengthen relationships through proactive preparation.

# Finance Settlement 2026/27 to 2028/29

## Key information for Audit Committees to be aware of:

The Government published the final Local Government finance settlement for 2026/27 to 2028/29, valued at some £78 billion, on 9th February 2026. We note that:

- ❖ This was the first multi year settlement for a decade, helping to create certainty for financial planning.
- ❖ Councils will have up to 90% of their historic SEND-related deficit balances as at 31st March 2026 covered by a new grant.
- ❖ Some Councils impacted by historic funding cuts will receive targeted investment through a £440 million Recovery Grant uplift, aimed at increasing spend on street cleaning, pot-hole repair and services.
- ❖ There is an extra £272 million homelessness funding to invest in Homelessness, Rough Sleeping and Domestic Abuse Grant; an additional £50 million to help Councils implement the Renter's Rights Act; and an additional £39.6 billion for mayoral capacity.
- ❖ Seven councils have been granted permission for flexibility to raise council tax over the referendum limit.

[Key information table for local authorities: final local government finance settlement 2026 to 2027 - GOV.UK.](#)

## There are important aspects to be aware of:

- ❖ Although all local councils with a SEND deficit will be eligible to receive the new grant funding, they will need to secure approval of a SEND local reform plan first.
- ❖ Residual SEND deficits accrued by 31st March 2026 will only be covered by statutory override until 31 March 2028. Similarly, any new deficits incurred in 2026/27 and 2027/28 are only covered by statutory override until that date.
- ❖ The new Indices of Multiple Deprivation, have brought changes in the distribution of funds between areas – some areas will gain, but others will lose.
- ❖ The government has still had to approve [Exceptional Financial Support](#) for 35 local authorities.

**Audit Committees can help by asking: What does the finance settlement mean for their Council? How are we mitigating any losses? How are we planning for best value from gains?**



# SEND reform plans

## Key information for Audit Committees to be aware of:

- ❖ Local SEND Reform plans are going to require Department for Education approval before Councils can apply for up to 90% of SEND deficits to be covered by the new High Needs Stability Grant.
- ❖ To help local authorities develop their SEND reform plans, the government has promised to share “best practice” from the safety valve and delivering better value schemes and provide each area with “advisers to help ensure spending is effective, efficient and focused on improving outcomes for children and young people.”
- ❖ From 1st April 2028, future deficits will be met by the Department for Education.
- ❖ On 23rd February 2026, the policy paper “Every child achieving and thriving” made it clear that the focus will be on providing SEND support within mainstream settings going forward.
- ❖ The government described this as the first phase of the “transition to a reformed Send system”. System wide reform is widely recognized as essential and will be easier to leverage at central government level.

- ❖ Government data indicates that Local authorities stand to benefit by £5 billion if the full 90% of grant funding offered for 2026/27 is accessed. In addition, some £4 billion of funding for new school places (and family hubs) has been announced.

## Progressing your plan:

The Schools Week reports that ten days before Christmas, the Department for Education (DfE) and the NHS England had already written to Councils and health officials asking them to start work on a “local SEND reform plan” without waiting for any additional details about future funding. The plans were expected to reflect five core principles of future SEND provision needing to be early, local, fair, effective and shared.

## Audit Committees can help by asking:

- ❖ How far progressed is the planning we were asked to start before Christmas?
- ❖ Do we have any best practice examples of our own from safety valve or delivering better value experience?
- ❖ Have we agreed a timetable for planning, and are we on track?
- ❖ What plans are we making to close the remaining 10% of historic deficit that we will still be accountable for after the High Needs Stability Grant covers the rest?

# Local Outcomes Framework

Audit Committees should seek to understand how their organisation is implementing reporting against new local government Outcomes:

The Government published a new Local Outcomes Framework on 9th February 2026, setting out 16 national priority outcomes that central government and local government will work together in partnership to deliver:

[Local Outcomes Framework: Priority outcomes and metrics - GOV.UK](#)

Using the Outcomes Framework will be a radical shift in the way that the performance of local government is assessed. We will see a shift from process-heavy form filling by Councils for central government, to a clearer focus on what Councils are actually achieving at local level.

Prominent sector commentators such as [Solace](#) and the [Local Government Association](#) have reacted very positively.

The Outcomes in turn are supported by metrics that will be populated from robust, well known national data sources such as the Office for National Statistics; Government Departments for areas such as Health and Social Care, Education, Transport, and Work and Pensions; the Ministry of Justice; and Sport England.

## New local government outcomes:

- Housing supply
- Housing quality and safety
- Homelessness and rough sleeping
- Multiple disadvantage
- Best start in life
- Every child achieving and thriving
- Keeping children safe (children's social care)
- Health and wellbeing
- Adult social care – quality Adult social care – independence, choice and control
- Adult social care – neighborhood health / integration
- Neighborhoods
- Environment, circular economy and climate change
- Transport and local infrastructure
- Economic prosperity and regeneration – contextual outcome
- Child poverty

Audit Committees can help by asking how existing key performance indicator metrics will align with the new national metrics.

# Local Government Reorganisation and Devolution Update

## Latest Developments:

- ❖ **11th January 2026:** Consultation closed for four Devolution Priority Programme areas undergoing unitarisation. Decisions are expected in March 2026.
- ❖ **20th January 2026:** The English Devolution and Community Empowerment Bill moved to Committee stage.
- ❖ **5th February 2026:** New consultations were launched on local government reorganisation proposals for another 14 different areas across England. The consultations will run for seven weeks until Thursday 26th March 2026 and can be found here: [Local government reorganisation: Policy and programme updates - GOV.UK](#).
- ❖ **12th February 2026:** All areas in England without devolution can propose foundation strategic authority boundaries by 20th March 2026. [Written statements - Written questions, answers and statements - UK Parliament](#)

- ❖ **12th February 2026:** Proposals for nine new foundation strategic authorities were announced at the same time as announcing new spatial development strategies [Areas for producing spatial development strategies - GOV.UK](#)
- ❖ **16th February 2026:** The Government confirmed that the local elections due in England on 7th May 2026 will go ahead for 30 councils where delays had previously been announced.

The [Institute for Government \(IFG\)](#) suggested in December 2025 that the government may have fundamentally misunderstood the scale of the local government reorganisation task it set itself.

For those trying to deliver the task, two sets of material from Grant Thornton may be useful:

- ❖ **March 2025 - [Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton](#)**
- ❖ **March 2025 - [Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?](#)**



# Transport connectivity

Audit Committees in all local authorities can help their residents by asking:

- ❖ Is our Transport Strategy or Plan up to date?
- ❖ How well integrated is it with other Strategies and Plans?
- ❖ What assurance do we have over effective working with partners to deliver the transport plans?

## Background:

On 30th January 2026, the Institute for Government's latest [devo-lab-policy-briefing](#) highlighted that transport connectivity in much of England lags significantly behind Europe, and is innately unequal across our country:

..... approximately 39% of people can get into the centre of the city on public transport within 30 minutes, compared to 67% of people in comparably sized European cities.

Public transport connectivity in London is significantly higher than in any other region in England

The devo lab went on to explore three case studies from West Yorkshire, the Liverpool City Region, and Greater Manchester, to identify how mayoral strategic authorities are helping to improve transport connectivity in their areas.

The briefing identified drivers of success as:

- ❖ **Visible leadership** from mayors to help secure investment (Andy Burnham made the Bee Network a clear personal priority, for example);
- ❖ **Embedding transport plans within wider plans** for regeneration, infrastructure, growth, decarbonisation and spatial development;
- ❖ **Having the confidence** to recognise the benefits of bold decisions such as bus franchising to improve reliability; and
- ❖ **Using place-based business cases** instead of traditional cost benefit analysis to build a wider case for the social and health benefits of investment, which is consistent with a new wider government approach to place-based decision-making: [Green Book review: The six areas set to change | Grant Thornton](#).

For a full copy of the dev-lab findings, see [Learning from the DevoLab #3: How devolution can improve transport connectivity | Institute for Government](#).

# Maintaining local roads

## For information:

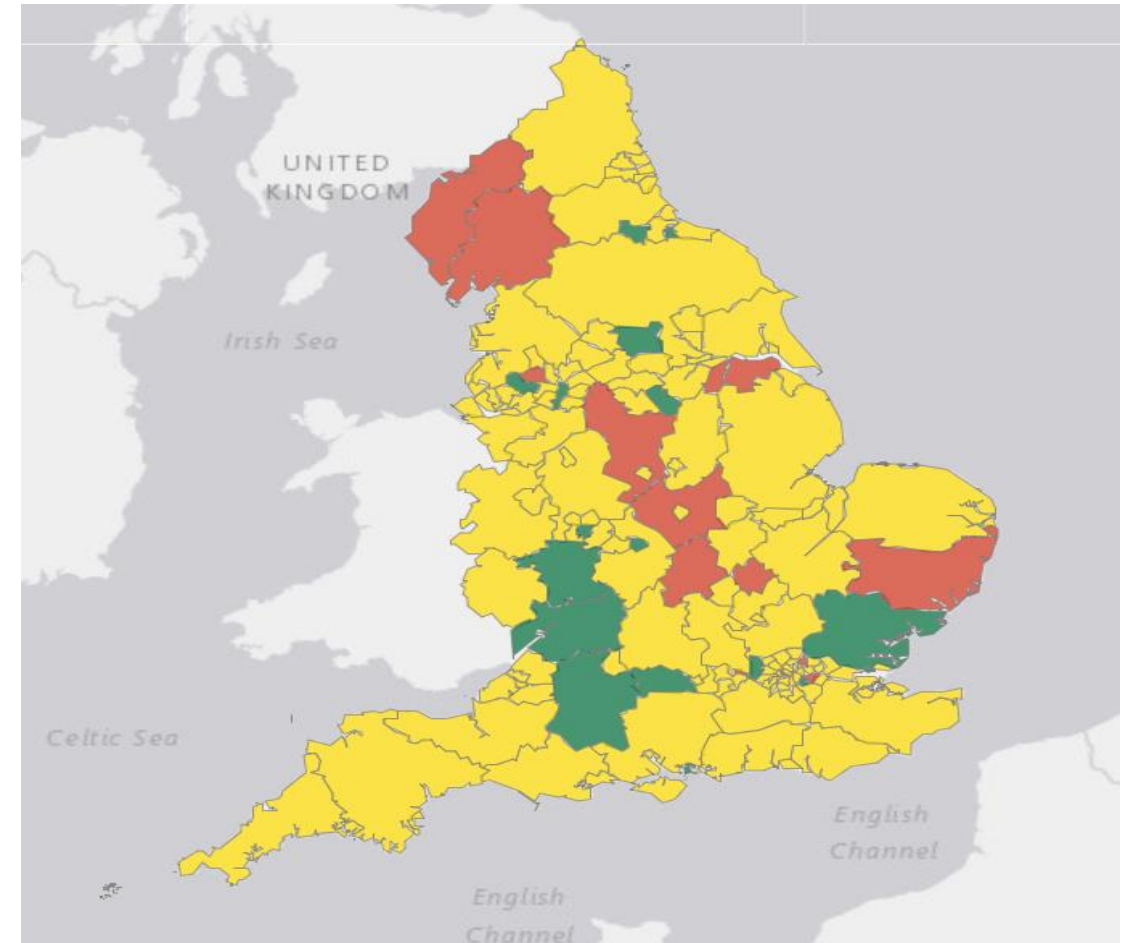
On 11th January 2026, the Department for Transport published a new interactive map with Red, Amber and Green ratings showing how effectively different local (highways) authorities are fixing potholes.

The map is publicly available and for the first time, people across England can now see how well their local Council is tackling potholes; resurfacing roads; investing in long term preventative measures; and, as [GOV.UK](#) says, “*restoring pride to their local area*”.

The new ratings - the first of their kind - grade 154 local highway and can be found here: [Road Maintenance Ratings: Local Authority Map](#).

The [RAC](#) estimated in January 2026 that UK drivers spent an average of £320 in between 2023 and 2024 on repairing pothole damage. From a survey of 1,855 members the RAC found that 5% spent more than £1,000 on repairs to damaged tyres, suspension, and steering, due to poor road conditions.

With comparative data now available to the public, there is a very strong incentive for Councils to be proactive about spending the new money announced in the Finance Settlement as effectively as they can.



# Unlocking land for housing

## Key information for Audit Committees:

On 11th February 2026, the National Audit Office published a report that drew on interviews with 15 different local authorities about their experiences of working with the Ministry for Housing, Communities and Local Government (MHCLG) and Homes England to unlock land for housing delivery. Experiences to date show that:

- ❖ Unlocking land takes a long time. Since 2016/17, MHCLG has allocated £10.5 billion of funding to unlock land for housing. MHCLG expects that the money will have been spent by March 2034.
- ❖ It is uncertain how directly successful MHCLG interventions to unlock land so far have been. Previous funding provided capacity for building 713,000 new homes across England, but there is no direct record of how many were new builds are directly attributable to that funding.

**With a new £21 billion scheme launching on 1 April 2026**, the NAO recommends that MHCLG works with local authority (and other) partners to:

- ❖ Agree an approach to performance measurement with delivery partners;
- ❖ Generate timely data on both progress of unlocking land and subsequent delivery of new homes on new projects and active legacy projects; and
- ❖ Put in place evaluation and monitoring arrangements that provide continuous timely evidence.

Audit Committees can help their organisation unlock land by asking officers how they are accessing new funds; and how they will be measuring impacts of using the new funds.

As new funds become available, Audit Committees also have a role to play in asking how oversight will continue to be maintained over legacy schemes.

## Key facts to be aware of:

1.5 million - Number of homes to be built by the end of this parliament.

£16 billion – committed to the new National Housing Bank from 1 April 2026 for investment capital (£10.5 billion) and housing guarantees (£5.5 billion).

£5 billion – Grant Funding through the new housing delivery fund from 1 April 2026.

Findings from the National Audit Office: [Unlocking land for housing - NAO report](#)

# The Crisis and Resilience Fund

## Key information for Audit Committees:

- ❖ A new Crisis and Resilience Fund (CRF) will be introduced from 1st April 2026, replacing the Household Support Fund and providing a £1 billion annual government fund in England, until March 2029, to help low-income families if they suffer financial shock.
- ❖ Culturally, there will be a big difference between the new CRF and its predecessor, the Housing Support Fund (HSF). The CRF emphasises lasting support and resilience (into the long-term), while the HSF focused on immediate crisis response.
- ❖ The new CRF will have three main aims: Effective crisis support; improving the citizen's own financial resilience (ability to withstand financial shock); and bolstering local support networks in communities.

Updated guidance was provided by the Government on 21st January 2026 [Crisis and Resilience Fund: Guidance for local authorities in England \(1 April 2026 to 31 March 2029\) - GOV.UK.](#)



Audit Committees should ask how well prepared their organisation is for the new approach.

# Successful legacy planning for major events



## Sector trend for Audit Committees to be aware of:

Just as UK and Ireland Ltd starts to ramp up work for the Euros 2028 to be based at nine different locations across our two countries, so Mayors and Local Government Leaders from the North of England delivered a [joint letter on 8th February 2026](#) (from the Great North to the government), calling for any future UK Olympic and Paralympic bid to be centred in the North of England. The letter highlighted the legacy benefits that can accrue for regions from major sporting events in terms of jobs, regeneration and transport links.

Successful legacies don't happen on their own though. They take careful planning to achieve.

The [International Olympics Committee's Strategic Approach to Legacy](#) has in the past emphasised:

- ❖ Embedding communication legacy objectives from the very start of the Olympics bid process;
- ❖ Developing strong partnerships to deliver the legacy; and
- ❖ Setting up effective governance for legacy measurement.

For economic legacy, [World Economic Forum](#) data published in February 2026 highlights the importance of strong and realistic forecasting.

In the North of England, it is clear that the sense of partnerships is already strong.

As the Leaders of Westmorland and Furness Council, and Cllr Mark Fryer, leader of Cumberland Council, both said:

“It is unlikely that stood alone any city or county (in the North) could have realistic hopes of pulling off such a major coup. But the combined ambition and offer of the authorities across the North of England is a far stronger proposition.”

Local authorities throughout England oversee sporting and cultural events on many different levels. Wherever there is investment, Audit Committees can ask: Have we set and communicated goals?; Are we measuring impact?; and what governance is there over how we forecast and measure?

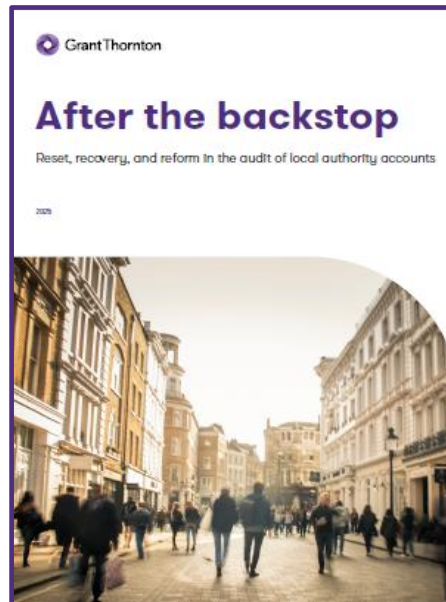
# After the Backstop:

## Reset, recovery and reform in the audit of local authority accounts

Our latest thought leadership report ‘After the Backstop: Reset, recovery and reform in the audit of local authority accounts’ was published in December 2025.

In this report we explored the development and implementation of a ‘reset’ of the local audit system, the immediate and longer-term consequences of the ‘backstop’ before turning attention to the reform of the system, the challenges involved in returning to widespread and sustainable compliance with audit reporting timeframes and what, in our view, is needed next. We also set out a series of recommendations for the Local Audit Office, the UK Government, local bodies, Audit Committees, and auditors.

The full report is available here: [Local audit reset: What comes after the backstop? | Grant Thornton](#)



Gareth Davies, Head of the National Audit Office, informed Parliament [in a keynote speech on 10th February 2026](#) that the use of disclaimed audit opinions to meet backstop dates, coming after years of backlogs in the accounts, means that *“we have no independent assurance about how local government spent billions of pounds of public money”*.

By coincidence, we were joined at a webinar by some 140 local government finance professionals and Audit Committee members on the same day to discuss reset, recovery and reform in the local audit market. Insight from the discussion can be found here: [After the Backstop | Grant Thornton](#).

Key recommendations to Audit Committees are:

- ❖ Recruit independent members with appropriate skills and experience.
- ❖ Hold management and auditors to account.
- ❖ Report to full Council on an annual basis with their assessment of the accounts preparation and audit process.
- ❖ Understand the approach to be taken to rebuilding audit assurance where previous accounts were disclaimed:
- ❖ Ensure appropriate consideration is given to future financial management where local government reorganisation applies.

# Audit Committee resources

**Commentary from Grant Thornton on recovering the accounts preparation and audit timetable:**

[Local audit reset: What comes after the backstop? | Grant Thornton](#)

**Latest guidance and learning from Grant Thornton on local government reorganisation and devolution:**

[Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton](#)

[Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?](#)

[Learning from the new unitary councils](#)

**Grant Thornton learning on procurement and contract management:**

[Local government procurement and contract management](#)

**Audit Committee and organisational effectiveness in local authorities (CIPFA):**

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

**LGA Regional Audit Forums for Audit Committee Chairs**

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email [ami.beeton@local.gov.uk](mailto:ami.beeton@local.gov.uk) LGA Senior Adviser, for more information.

**CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector**

[Global Internal Audit Standards in the UK Public Sector | CIPFA](#)

**CIPFA Good Governance**

[Delivering Good Governance in Local Government Addendum](#)

**The Three Lines of Defence Model (IAA)**

<https://www.theiia.org/globalassets/documents/resources/the-ias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

**Risk Management Guidance / The Orange Book (UK Government):**

<https://www.gov.uk/government/publications/orange-book>



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