

Birmingham City Council

Audit Committee

24 April 2024



Subject: External Audit Update

Commissioner Review

The issues highlighted in this report are significant and all indications are that the weakness in the control environment will continue at least until Oracle is operating effectively.

This has major implications for the assurance that can be provided by External Audit, especially given the proposed introduction of the audit backstop which may mean the audit of some financial statements will be timed out.

Given this backdrop the external assurance of the Council's control environment is a theme that the Audit Committee will need to consider carefully over coming months.