

Report to:

AUDIT COMMITTEE

Relevant Officer:

Nick Raynor, Senior Manager, Audit and Risk Advisory,
Deloitte LLP

Date of Meeting:

7 March 2019

EXTERNAL AUDIT PLAN 2018/2019

1.0 Purpose of the report:

1.1 To consider Deloitte's Audit Plan 2018/2019.

2.0 Recommendation(s):

2.1 To note the plan and make any recommendations as considered appropriate.

3.0 Reasons for recommendation(s):

3.1 To ensure overview of the Council's External Audit Plan.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

3.3 Other alternative options to be considered:

3.4 None.

4.0 Council Priority:

4.1 The relevant Council Priority is organisational resilience.

5.0 Background Information

5.1 The Council's external auditors are required to review and report on the Council's:

- Financial statements (including the Annual Governance Statement), providing an opinion on the accounts; and

- Use of Resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources (value for money conclusion).

5.2 The audit planning process and risk assessment is an ongoing process and the assessment and fees in the plan will be kept under review and updated where required.

5.3 Does the information submitted include any exempt information? No

5.4 List of Appendices:

Appendix 9(a): Planning report to the Audit Committee for the year ending 31 March 2019.

6.0 Legal considerations:

6.1 None.

7.0 Human Resources considerations:

7.1 See attached report at Appendix 9(a).

8.0 Equalities considerations:

8.1 None.

9.0 Financial considerations:

9.1 See attached report at Appendix 9(a).

10.0 Risk management considerations:

10.1 None.

11.0 Ethical considerations:

11.1 None.

12.0 Internal/ External Consultation undertaken:

12.1 None.

13.0 Background papers:

13.1 None.