

Report to:	FINANCE AND AUDIT COMMITTEE
Relevant Officer:	Steve Thompson, Director of Resources
Date of Meeting:	29 th January 2015

EXTERNAL AUDIT PLAN 2014/2015

1.0 Purpose of the report:

1.1 To consider KPMG's Audit Plan 2014/2015.

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:

None

4.0 Council Priority:

4.1 The relevant Council Priority is:

"Deliver quality services through a professional, well-rewarded and motivated workforce"

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 on-going 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 5a: External Audit Plan

6.0 Legal considerations:

6.1 None

7.0 Human Resources considerations:

7.1 See attached report.

8.0 Equalities considerations:

8.1 None

9.0 Financial considerations:

9.1 See attached report.

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