

External Audit: Audit Planning Report 2018/19

Report of the Head of Finance

Recommended:

That the proposed external audit plan for the 2018/19 be approved.

SUMMARY:

- This report presents the External Auditors' Audit Planning Report for the year ended 31 March 2019.

1 Introduction

- 1.1 The purpose of the attached report (Annex) is to receive a report from the external auditors, Ernst and Young LLP, setting out the auditors' responsibilities and the proposed audit approach and scope for the 2018/19 audit.
- 1.2 The plan summarises the initial assessment of the key risks driving the development of the effective audit for the Council, and outlines the planned audit strategy in response to those risks.

2 Background

- 2.1 The Council's external auditors have requested that the General Purposes Committee are made aware of the audit plan content and the risks they are raising in relation to the financial statements that the Committee will ultimately consider for approval on 30 July 2019.

3 Consultations/Communications

- 3.1 The audit plan has been considered and endorsed by the Audit Panel at its meeting on 11 March 2019.

4 Conclusion

- 4.1 This report forms part of the independent external audit review process. The General Purposes Committee is recommended to approve the 2018/19 audit plan which includes an analysis of key risks, the audit strategy, reporting and timescales.

Background Papers (Local Government Act 1972 Section 100D)

None

Confidentiality

It is considered that this report does not contain exempt information within the meaning of Schedule 12A of the Local Government Act 1972, as amended, and can be made public.

No of Annexes:	1	File Ref:	N/A
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(Portfolio: Finance) Councillor Giddings

Officer:	Will Fullbrook	Ext:	8201
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Report to:	General Purposes Committee	Date:	17 April 2019
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