



Regulatory and Other Committee

Open Report on behalf of Pete Moore, Executive Director (Finance & Public Protection)
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Report to:	Audit Committee
Date:	27 March 2017
Subject:	External Audit Plan - 2016/17

Summary:

This report describes how External Audit will deliver their Financial Statement 2016/17 work for the Council

Recommendation(s):

To consider the External Audit plan and any implications the plan has on the Council's governance, risk and control environment.

Background

The attached report (**Appendix A**) sets out how the Council's External Auditor will deliver their financial statement audit for both the Council and the Pension Fund. It also sets out their approach to Value for Money work for 2016/17.

CIPFA's Audit Committees practical Guidance for Local Authorities and Police - 2013 Edition includes core functions around External Audit relevant to the plan where the Committee may wish to obtain assurance, namely:

- Reviewing if the planned resources and team composition have the required seniority, expertise and experience to undertake the engagement.
- Reviewing details of any non-audit work being undertaken and how this may impact on the financial statement work.
- Assurances on any key risks identified. Further assurance needed around impact / risks associated with early close down
- Seek assurance over progress and delivery of the external audit plan and that any risks to successful production of the financial statements and audit are being managed

Conclusion

External Audit are required to issue an audit report giving an opinion on the accounts (including the Annual Governance Statement) and the Council's use of resources (the value for money conclusion) as at 31st March 2017. The plan describes how this will be done.

Consultation

a) Policy Proofing Actions Required

N/A

Appendices

These are listed below and attached at the back of the report	
Appendix A	External Audit Plan 2016/17

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by John Cornett, who can be contacted on 07468749927 or john.cornett@kpmg.co.uk