

## **Audit & Governance Committee**

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**Date of Meeting:** 06 December 2018

**Report Title:** External Audit Plan ~ 2018/19

**Portfolio Holder:** Cllr Paul Bates

**Senior Officer:** Alex Thompson, Head of Finance & Performance (Section 151 Officer)

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### **1. Report Summary**

1.1. The Audit Plan for the year ending 31 March 2019 is set out in Appendix A.

### **2. Recommendation/s**

2.1. That Members receive and comment on the Audit Plan.

2.2. That Members note the level of audit fees set out on page 14 of the Audit Plan.

### **3. Reasons for Recommendation/s**

3.1. The appointed auditors are required to report to those charged with governance.

### **4. Other Options Considered**

4.1. Not applicable

### **5. Background**

5.1. The Audit Plan sets out the work that the Council's Auditors, Mazars will be carrying out in their statutory audit on the Council's financial statements and arrangements for securing value for money

5.2. As the Council's appointed auditors, representatives of Mazars will attend the Committee to report their findings directly to Members.

## **6. Implications of the Recommendations**

### **6.1. Legal Implications**

- There are no legal implications identified.

### **6.2. Finance Implications**

- The Audit Plans sets out the level of fees for the audit work specified by the external auditors.
- The audit fees will be met from within the revenue budget.

### **6.3. Policy Implications**

- There are no policy implications identified.

### **6.4. Equality Implications**

- There are no equality implications identified.

### **6.5. Human Resources Implications**

- There are no human resources implications identified.

### **6.6. Risk Management Implications**

- The report sets out the approach of Mazars to completing a risk based audit whereby they will focus audit effort on those areas where they have identified a risk of material misstatement in the accounts.

### **6.7. Rural Communities Implications**

- There are no direct implications for rural communities.

### **6.8. Implications for Children & Young People**

- There are no direct implications for children and young people.

### **6.9. Public Health Implications**

- There are no direct implications for public health.

## **7. Ward Members Affected**

- 7.1. Not applicable.

## **8. Access to Information**

- 8.1. The full report provided by Mazars is appended to this covering report.

## 9. Contact Information

9.1. Any questions relating to this report should be directed to the following officer:

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