

**External Auditor's Audit Plan 2018/9**

<b>Final Decision-Maker</b>	Audit, Governance and Standards Committee
<b>Lead Head of Service/Lead Director</b>	Mark Green, Director of Finance and Business Improvement
<b>Lead Officer and Report Author</b>	Chris Hartgrove, Interim Head of Finance
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

This report from the Council's External Auditor, Grant Thornton, sets out the planned approach to delivering the audit of the 2018/19 financial statements and value for money conclusion.

**This report makes the following recommendations to this Committee:**

That the External Auditor's Audit Plan attached at Appendix A be noted.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance and Standards Committee	18 March 2019

# External Auditor's Audit Plan 2018/19

## **1. INTRODUCTION AND BACKGROUND**

- 1.1 The external auditor produces an annual audit plan for the financial statements audit opinion and value for money conclusion. Following the appointment of Grant Thornton as our auditors for the period from 2018/19 to 2022/23, they will undertake this work. A copy of the plan is attached at Appendix A.
- 1.2 Representatives from Grant Thornton will be in attendance at the meeting to present their report and respond to questions.
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## **2. AVAILABLE OPTIONS**

- 2.1 As the committee charged with responsibility for overseeing the financial reporting process, the Audit, Governance and Standards Committee is asked to consider and note this report. The committee could choose not to consider this report. However, this option is not recommended, as the report is intended to assist the committee in discharging its responsibilities in relation to external audit and governance.
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## **3. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

- 3.1 It is recommended that the committee notes the report.
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## **4. RISK**

- 4.1 This report is presented for information only and has no implications which require risk management.
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## **5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

- 5.1 No consultation has been undertaken in relation to this matter.
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## **6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

- 6.1 Next steps are outlined within Appendix A.
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## 7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
<b>Impact on Corporate Priorities</b>	The report is focused on ensuring that the auditor's opinion on the 2018/19 financial statements and value for money conclusion are issued by the statutory deadline of 31 July 2019.	Director of Finance and Business Improvement
<b>Risk Management</b>	See section 4.	Director of Finance and Business Improvement
<b>Financial</b>	There are no direct financial implications arising from the report, although the opinion on the financial statements and value for money conclusion are one mechanism through which the council demonstrates financial accountability.	Director of Finance and Business Improvement
<b>Staffing</b>	None identified.	Director of Finance and Business Improvement
<b>Legal</b>	The audit of the Council's Statement of Accounts is a statutory obligation. There are no specific legal implications arising from this report.	Director of Finance and Business Improvement
<b>Privacy and Data Protection</b>	None identified.	Director of Finance and Business Improvement
<b>Equalities</b>	None identified.	Director of Finance and Business Improvement
<b>Public Health</b>	None identified.	Director of Finance and Business Improvement

<b>Crime and Disorder</b>	None identified.	Director of Finance and Business Improvement
<b>Procurement</b>	None identified.	Director of Finance and Business Improvement

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## **8. REPORT APPENDICES**

The following document is to be published with this report and forms part of the report:

- Appendix A: External Auditor's Audit Plan 2018/19
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## **9. BACKGROUND PAPERS**

None.