

**EXTERNAL AUDIT PLAN – AUDIT PLAN FOR 2016/17**

Report of the: Director of Finance and Resources  
Contact: Kathryn Beldon  
Urgent Decision?(yes/no) No  
If yes, reason urgent decision required: N/A  
Annexes/Appendices (attached): **Annexe 1:** The Audit Plan Year Ended 31 March 2017  
Other available papers (not attached): None

**REPORT SUMMARY**

**This report sets out the approach being taken by the Council's external auditors, Grant Thornton, to the audit of the accounts for 2016/17.**

**RECOMMENDATION (S)**

**That the Committee endorses the External Audit Plan Year Ended 31 March 2017.**

*Notes*

**1 Implications for the Council's Key Priorities, Service Plans and Sustainable Community Strategy**

1.1 This report supports the Council's Key Priority Managing Resources.

**2 Background**

2.1 Grant Thornton are the Council's current independent external auditors appointment by the Audit Commission.

2.2 The auditors have prepared an audit plan for the 2016/17 accounts as shown in **Annexe 1**. Grant Thornton staff are in attendance at this meeting to present the plan and answer any questions.

**3 Proposals**

3.1 Officers are satisfied that the Audit Plan addresses the key financial and governance issues.

#### **4 Financial and Manpower Implications**

- 4.1 Total audit fees are estimated at £54,581 (excluding VAT) as set out in the Audit Plan.
- 4.2 **Chief Finance Officer's comments:** *The annual audit plan sets out the key stages for the audit process for the 2016/17 accounts. The Council has an approved budget for this planned audit work.*

#### **5 Legal Implications (including implications for matters relating to equality)**

- 5.1 Grant Thornton has confirmed that the Audit Plan has been prepared in line with the Local Audit and Accountability Act 2014 and in accordance with the Code of Practice issued by the National Audit Office on behalf of the Comptroller and Auditor General in 2015.
- 5.2 **Monitoring Officer's comments:** *There are no legal implications arising directly from this report. External Audit reports certification and opinions, form a key part of the Council's governance arrangements.*

#### **6 Sustainability Policy and Community Safety Implications**

- 6.1 There are no implications for the purpose of this report.

#### **7 Partnerships**

- 7.1 There are no implications for the purpose of this report.

#### **8 Risk Assessment**

- 8.1 The audit of the Council's financial statements comprises a key element of the Council's governance arrangements.

#### **9 Conclusion and Recommendations**

- 9.1 The Committee is asked to endorse the Audit Plan.

**WARD(S) AFFECTED: N/A**