



AUDIT & ACCOUNTS COMMITTEE
27 March 2019

ITEM 11

Report sponsor: Strategic Director of Corporate Resources
Report author: External Auditor

External Audit Plan 2018/19

Purpose

- 1.1 The document attached at Appendix 1, provides Committee with the External Audit Plan for 2018/19 which sets out how Ernst & Young intend to carry out their responsibilities as External Auditor.

Recommendations

- 2.1 To approve the External Audit Plan for the 2018/19 audit.

Reasons

- 3.1 To ensure that the external audit is aligned with the Committee's service expectations

Supporting information

- 4.1 The External Audit Plan (see Appendix 1) summarises the External Auditor's initial assessment of the key risks driving the development of an effective audit for the Council, and outlines their planned audit strategy in response to those risks.
- 4.2 Its purpose is to provide the Audit and Accounts Committee with a basis to review External Audit's proposed audit approach and scope for the 2018/19 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.
- 4.3. The Statement of Accounts for 2018/19 needs to be signed off by 31 July 2019.

Public/stakeholder engagement

- 5.1 None

Other options

6.1 None

Financial and value for money issues

7.1 None

Legal implications

8.1 None

Other significant implications

9.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)	Strategic Director of Corporate Resources	18 March 2019

Background papers:	None
List of appendices:	Appendix 1 - External Audit Plan 2018/19