

DECISION-MAKER: GOVERNANCE COMMITTEE
SUBJECT: EXTERNAL AUDIT PLAN YEAR ENDING 31 MARCH 2015
DATE OF DECISION: 27 APRIL 2015
REPORT OF: CHIEF INTERNAL AUDITOR

CONTACT DETAILS

AUTHOR:	Name: Neil Pitman	Tel: 01962 845139
	E-mail: neil.pitman@hants.gov.uk	
Director	Name: Andrew Lowe	Tel: 023 80832049
	E-mail: Andrew.lowe@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY

N/A

BRIEF SUMMARY

The external auditor's annual plan sets out the how they will carry out their responsibilities as Southampton City Council's auditors.

Its purpose is to provide the Governance Committee with a basis to review the external auditors proposed audit approach and scope for the 2014/15 audit in accordance with the requirements of the Audit Commission Act 1988, the Code of Audit Practice, Standing Guidance, auditing standards and other professional requirements.

The plan summarises the external auditors 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.

RECOMMENDATIONS:

- (i) The Governance Committee is invited to comment on and note the External Audit Plan Year Ending 31 March 2015 as attached.

REASONS FOR REPORT RECOMMENDATIONS

- 1. In accordance with the requirements of the Audit Commission Act 1988

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

- 2. None

DETAIL (Including consultation carried out)

- 3. The External Audit Plan Year Ending 31 March 2015 has been discussed with relevant senior managers

RESOURCE IMPLICATIONS

Capital/Revenue

- 4. None.

Property/Other

- 5. None.

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

6. Audit Commission Act 1988

Other Legal Implications:

7. None

POLICY FRAMEWORK IMPLICATIONS

8. None

KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:

SUPPORTING DOCUMENTATION

Appendices

1. The External Audit Plan Year Ending 31 March 2015

Documents In Members' Rooms

1. None

Equality Impact Assessment

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out. No

Other Background Documents

Equality Impact Assessment and Other Background documents available for inspection at:

- | Title of Background Paper(s) | Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable) |
|------------------------------|--|
| 1. None | |