

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT PLAN YEAR ENDING 31 MARCH 2017		
DATE OF DECISION:	13 FEBRUARY 2017		
REPORT OF:	EXTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	MARTIN YOUNG	Tel: 023 80 382220
	E-mail:	myoung1@uk.ey.com	
Director	Name:	Mel Creighton	Tel: 023 80 834897
	E-mail:	Mel.creighton@southampton.gov.uk	
STATEMENT OF CONFIDENTIALITY			
N/A			
BRIEF SUMMARY			
<p>The external auditor's plan sets out the how they will carry out their responsibilities. Its purpose is to provide the Governance Committee with a basis to review the external auditors proposed scope and audit approach for 2016/17.</p> <p>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.</p>			
RECOMMENDATIONS:			
	(i)	The Governance Committee is invited to comment on and note the External Audit Plan Year Ending 31 March 2017 as attached.	
REASONS FOR REPORT RECOMMENDATIONS			
1.	In accordance with 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.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None.		
DETAIL (Including consultation carried out)			
3.	The External Audit Plan Year Ending 31 March 2017 has been provided to relevant senior managers for comment.		
RESOURCE IMPLICATIONS			
<u>Capital/Revenue</u>			
4.	None.		
<u>Property/Other</u>			
5.	None.		
LEGAL IMPLICATIONS			
<u>Statutory power to undertake proposals in the report:</u>			
6.	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	
<u>Other Legal Implications:</u>		
7.	None	
POLICY FRAMEWORK IMPLICATIONS		
8.	None.	
KEY DECISION?		No
WARDS/COMMUNITIES AFFECTED:		None
<u>SUPPORTING DOCUMENTATION</u>		
Appendices		
1.	The External Audit Plan Year Ending 31 March 2017	
Documents In Members' Rooms		
1.	None.	
Equality Impact Assessment		
Do the implications/subject of the report require an Equality and Safety Impact Assessments (ESIA) to be carried out.		No
Privacy Impact Assessment		
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) 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)
2.	None.	