

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT PLAN YEAR ENDING 31 MARCH 2019		
DATE OF DECISION:	11 FEBRUARY 2019		
REPORT OF:	EXTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	DAVID WHITE	Tel: 02380 382042
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Director	Name:	HELEN THOMPSON	Tel: 02380 382009
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STATEMENT OF CONFIDENTIALITY	
NONE	
BRIEF SUMMARY	
<p>The audit plan sets out how we will carry out our responsibilities as external auditor. Its purpose is to provide the Governance Committee with a basis to review our proposed scope and audit approach for 2018/19.</p> <p>The plan summarises our initial assessment of the key risks driving the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks.</p>	
RECOMMENDATIONS:	
	(i) The Governance Committee is invited to comment on and note External Audit Plan Year Ending 31 March 2019 as attached.
REASONS FOR REPORT RECOMMENDATIONS	
1.	Issued in accordance with the Local Audit and Accountability Act 2014, the National Audit Office's 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	
	None
DETAIL (Including consultation carried out)	
	The External Audit Plan Year Ending 31 March 2019 has been provided to relevant senior managers for comment.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
	N/A
<u>Property/Other</u>	

	N/A
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
	Local Audit and Accountability Act 2014, the National Audit Office's 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>	
	N/A
RISK MANAGEMENT IMPLICATIONS	
	N/A
POLICY FRAMEWORK IMPLICATIONS	
	N/A

KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	N/A
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	The External Audit Plan Year Ending 31 March 2019
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at: N/A	
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.	N/A