

<b>DECISION-MAKER:</b>	<b>GOVERNANCE COMMITTEE</b>		
<b>SUBJECT:</b>	<b>2020/21 EXTERNAL AUDIT PLAN</b>		
<b>DATE OF DECISION:</b>	<b>26 JULY 2021</b>		
<b>REPORT OF:</b>	<b>EXTERNAL AUDITOR</b>		
<b><u>CONTACT DETAILS</u></b>			
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<b>Director</b>	<b>Name:</b>	<b>KEVIN SUTER</b>	<b>Tel:</b>
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<b>STATEMENT OF CONFIDENTIALITY</b>	
NONE	
<b>BRIEF SUMMARY</b>	
<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 2020/21.</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>	
<b>RECOMMENDATIONS:</b>	
	(i) The Governance Committee is invited to comment on and note the 2020/21 External Audit Plan as attached.
<b>REASONS FOR REPORT RECOMMENDATIONS</b>	
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.
<b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>	
	None
<b>DETAIL (Including consultation carried out)</b>	
	The 2020/21 External Audit Plan has been provided to relevant senior managers for comment prior to being submitted into committee papers.
<b>RESOURCE IMPLICATIONS</b>	
<b><u>Capital/Revenue</u></b>	
	N/A
<b><u>Property/Other</u></b>	
	N/A

<b>LEGAL IMPLICATIONS</b>	
<b><u>Statutory power to undertake proposals in the report:</u></b>	
	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
<b><u>Other Legal Implications:</u></b>	
	N/A
<b>RISK MANAGEMENT IMPLICATIONS</b>	
	N/A
<b>POLICY FRAMEWORK IMPLICATIONS</b>	
	N/A

<b>KEY DECISION?</b>	No
<b>WARDS/COMMUNITIES AFFECTED:</b>	N/A
<b><u>SUPPORTING DOCUMENTATION</u></b>	
<b>Appendices</b>	
1.	Southampton City Council 2020-21 External Audit Plan

**Documents In Members' Rooms**

1.	None
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**Equality Impact Assessment**

<b>Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.</b>	No
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**Data Protection Impact Assessment**

<b>Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.</b>	No
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**Other Background Documents**

**Other Background documents available for inspection at: N/A**

<b>Title of Background Paper(s)</b>	<b>Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)</b>
1.	N/A