

Cherwell District Council

Accounts Audit and Risk Committee

23 March 2016

<p>External Audit: Certification of Claims 2014/15 and Annual Audit Plan 2015/16</p>

Report of the Head of Finance and Procurement

This report is public

Purpose of report

To receive Ernst Young's report setting out external audit's Annual Audit Plan for the financial year 2015/16.

1.0 Recommendations

The meeting is recommended:

- 1.1 To note the contents of Ernst Young reports on the Annual Audit Plan 2015/16 and Certification of Claims 2014/15.

2.0 Introduction

- 2.1 Attached at Appendix 1 is the Annual Audit Plan outlining the external auditor's proposed audit work for 2015/16.
- 2.2 Ernst Young's will provide a verbal update on progress at the meeting.
- 2.3 Attached at Appendix 2 is the Annual report on the Certification of Claims for 2014/15.

3.0 Report Details

- 3.1 External Audit undertakes its work in line with the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice. The Audit Plan sets out the work that will be delivered during the year.
- 3.2 The Annual Report (appendix 2) summarises the work that external audit undertake on the Council's housing benefit subsidy claim, total value £38.1m. Audit testing

identified errors, which the Council amended, that resulted in the incorrect classification of £31k (less than 0.1%) in grant.

4.0 Conclusion and Reasons for Recommendations

4.1 The Annual Audit Plan sets out the proposed work that External Audit will undertake for 2015/16.

5.0 Consultation

None

6.0 Alternative Options and Reasons for Rejection

6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To request further information from the External Auditor.

7.0 Implications

Financial and Resource Implications

7.1 There are no financial implications arising directly from any outcome of this report.

Comments checked by:

George Hill, Corporate Finance Manager, 01295 221731

george.hill@cherwellandsouthnorthants.gov.uk

Legal Implications

7.2 There are no legal implications arising directly from any outcome of this report.

Comments checked by:

Kevin Lane, Head of Law & Governance 0300 0030107

Kevin.Lane@cherwellandsouthnorthants.gov.uk

Risk Management Implications

7.3 There are no risk management issues arising directly from this report

Comments checked by:

Louise Tustian, Senior Performance and Improvement Officer, 01295 221786

louise.tustian2@cherwellandsouthnorthants.gov.uk

Equality and Diversity

7.4 There are no equality and diversity issues arising directly from this report

Comments checked by:

Caroline French, Corporate Policy Officer, 01295 221586

caroline.french@cherwellandsouthnorthants.gov.uk

8.0 Decision Information

Wards Affected –

All wards are affected

Links to Corporate Plan and Policy Framework –

All corporate plan themes.

Lead Councillor –

None

Document Information

Appendix No	Title
Appendix 1	Audit Plan 2015/16
Background Papers	
None	
Report Author	Paul Sutton, Head of Finance and Procurement
Contact Information	Paul.Sutton@Cherwellandsouthnorthants.gov.uk 0300 003 0106