

Cherwell District Council
Accounts, Audit & Risk Committee

30 May 2018

External Audit – Annual Audit Plan 2017/18

Report of the Executive Director, Finance & Governance

This report is public

Purpose of report

To receive a report setting out the External Audit Annual Audit Plan for 2017/18.

1.0 Recommendations

The meeting is recommended to:

- 1.1 Note the contents of the External Audit Plan for 2017/18.
- 1.2 Note the verbal update on progress from our External Auditors, Ernst & Young (EY).

2.0 Introduction

- 2.1 Attached at Appendix 1 is the Annual Audit Plan 2017/18 which outlines the proposed audit work and outline timescales for 2017/18.
- 2.2 Our external auditors will provide a verbal update on progress to date.

3.0 Report Details

- 3.1 External Audit undertakes its work in line 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 Ltd and auditing standards.
- 3.2 The Audit Plan sets out the methodology, approach and timescales that EY will take in relation to undertaking the work required for the audit of the Statement of Accounts 2017/18.

4.0 Conclusion and Reasons for Recommendations

- 4.1 The plan sets out the proposed work that External Audit will undertake for 2017/18.

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: Not applicable as this report is for information.

7.0 Implications

Financial and Resource Implications

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

Comments checked by:

Kelly Watson, Assistant Director, Finance and Procurement, 0300 003 0206
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Legal Implications

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

Comments checked by:

James Doble, Assistant Director, Law and Governance, 01295 221587
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Risk Management Implications

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

Comments checked by:

James Doble, Assistant Director, Law and Governance, 01295 221587
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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	External Audit Plan 2017/18
Background Papers	
None	
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