

# **Cherwell District Council**

## **Accounts Audit and Risk Committee**

**25 March 2015**

<p><b>External Audit: Annual Audit Plan 2014-15 and Local Government Sector Briefing</b></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 2014-15.

#### **1.0 Recommendations**

The meeting is recommended:

- 1.1 To note the contents of Ernst Young report.

#### **2.0 Introduction**

- 2.1 Attached at Appendix 1 is the Annual Audit Plan outlining the external auditor's proposed audit work for 2014-15.
- 2.2 Ernst Young's will provide a verbal update on progress at the meeting. Their local government sector briefing is attached at Appendix 2 for information.

#### **3.0 Report Details**

- 3.1 External Audit undertakes its work in line with the Audit Commission's Code of Audit Practice. The Audit Plan sets out the work that will be delivered during the year.

#### **4.0 Conclusion and Reasons for Recommendations**

- 4.1 The Annual Audit Plan sets out the proposed work that External Audit will undertake for 2014-15.

## 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:

Denise Taylor, Corporate Accountant, 01295 221982

[Denise.Taylor@cherwellandsouthnorthants.gov.uk](mailto:Denise.Taylor@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](mailto:Kevin.Lane@cherwellandsouthnorthants.gov.uk)

### Risk Management Implications

7.3 There are no risk implications arising directly from any outcome of this report.

Comments checked by:

Denise Taylor, Corporate Accountant, 01295 221982

[Denise.Taylor@cherwellandsouthnorthants.gov.uk](mailto:Denise.Taylor@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

<b>Appendix No</b>	<b>Title</b>
Appendix 1	Annual Audit Plan 2014-15
Appendix 2	Local Government Sector briefing
<b>Background Papers</b>	
None	
<b>Report Author</b>	Paul Sutton, Head of Finance and Procurement
<b>Contact Information</b>	<a href="mailto:Paul.Sutton@Cherwellandsouthnorthants.gov.uk">Paul.Sutton@Cherwellandsouthnorthants.gov.uk</a> 0300 003 0106