

Report of the Treasurer

External Audit Plan 2016/17

Purpose of report

To consider the Audit Plan from the Authority's External Auditor Grant Thornton UK LLP. that sets out the work for the 2016/17 audit.

Recommendation

The Treasurer recommends that the Audit Plan attached at Appendix 1 be noted.

Introduction and Background

1. The External Auditor is required to inform the Authority of the work they will undertake during an annual audit and this is submitted in the form of an Audit Plan.
2. The Audit Plan is based on the Grant Thornton's risk-based approach to audit planning.
3. Grant Thornton comply with the statutory requirements that govern their work in particular:
 - The Audit Commission Act 1998; and
 - The Code of Audit Practice for local government bodies.

Key Milestones and Deadlines

4. The Authority is required to prepare the accounting statements by 30 June 2017.
5. The Authority's Auditor aims to complete the work and issue the opinion and value for money conclusion by 30 September 2017.
6. The proposed timetable and planned outputs are included within the report which will be presented by Grant Thornton.

Conclusion/Summary

7. The Audit Plan sets out the work that will be undertaken during the 2016/17 audit. The Plan is based on Grant Thornton's risk-based approach to audit planning.

However, the audit does not relieve the management or the Audit and Standards Committee, as those charged with governance of their responsibilities.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	None
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	None
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	None
Consultation (identify any public or other consultation that has been carried out on this matter)	None
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	n/a

Supporting Information: Appendix 1 –Audit Plan

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