

## **Report of the Treasurer**

### **6. External Audit Plan 2015/16**

#### **Purpose of report**

1. To consider the Audit Plan from Grant Thornton, the Authority's External Auditor, that sets out the work for the 2015/16 audit.
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#### **Recommendation**

***The Treasurer recommends that the Audit Commission's Audit Plan attached at Appendix 1 be noted.***

#### **Introduction and Background**

2. 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.
3. The Audit Plan is based on the Grant Thornton's risk-based approach to audit planning.
4. 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**

5. The Authority is required to prepare the accounting statements by 30 June 2015.
6. The Authority's Auditor aims to complete the work and issue the opinion and value for money conclusion by 30 September 2015.
7. The proposed timetable and planned outputs are included within the report which will be presented by Grant Thornton.

#### **Conclusion/Summary**

8. The Audit Plan sets out the work that will be undertaken during the 2015/16 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 Committee, as those charged with governance of their responsibilities.

### Financial Considerations

Consideration	Yes/No	Reference in Report i.e. paragraph no.
There are financial issues that require consideration	No	

### Legal Considerations

Consideration	Yes/No	Reference in Report i.e. paragraph no.
There are legal issues e.g. contractual and procurement, reputational issues that require consideration	No	

### Additional Considerations

9. The table below sets out any additional issues arising from the proposals contained in this report and identifies the relevant paragraphs in the report where such issues are addressed.

Consideration	Yes/No	Reference in Report i.e. paragraph no.
<b>Resources</b> (e.g. Assets, ICT, Human Resources, Training & Development, Sustainability).	No	
<b>Strategic Policy Links</b> (e.g. IRMP, Authority Plan, Equality & Diversity, Partnerships, Environmental Impact).	No	
<b>Risk Management / Health &amp; Safety</b> (e.g. risk management and control measures, risk register score).	No	
<b>Consultation with Representative Bodies</b>	No	

**Supporting Information:** Appendix 1 –Audit Plan

Background papers – none

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