

## **Report of the Treasurer**

### **External Audit Plan 2019/20 (2018/19 Accounts)**

#### **Purpose of report**

1. To consider the Audit Plan from the Authority's External Auditor Grant Thornton UK LLP that sets out the work for the 2017/18 audit, to be undertaken in 2018/19.
- 

#### **Recommendation**

***The Treasurer recommends that the External Audit Plan 2019/20 (2018/19 Accounts) 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 National Audit Office Code of Audit Practice
  - International Standards on Auditing (ISA) (UK)

#### **Key Milestones and Deadlines**

5. The Authority is required to prepare the accounting statements by 31 May 2019.
6. The Authority is required to publish the accounts along with the Auditor's Opinion, by 31 July 2019.
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 audit of the 2018/19 Accounts. 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

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

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

### Contact Officer

Martin Reohorn, Treasurer to the Authority

Tel: 01905 368205

Email: [mreohorn@hwfire.org.uk](mailto:mreohorn@hwfire.org.uk)