

## Report of the Treasurer

### Informing the Audit Risk Assessment 2018-19 Accounts

#### Purpose of report

1. To make Members aware of the Audit Risk Assessment carried out by Grant Thornton UK LLP, the Authority's External Auditor, in deriving the External Audit Plan 2019/20 in respect of the 2018/19 Accounts.
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#### Recommendation

***The Treasurer recommends that the External Auditor's "Informing the Audit Risk Assessment" report be noted.***

#### Introduction and Background

2. In setting out the Audit Plan, Grant Thornton takes a risk-based approach to audit planning.
3. Appendix 1 contains details of the identified risks, both specific and generic, and management responses.

#### Conclusion/Summary

4. There are no specific risks highlighted that are abnormal, or which cause the Treasurer or External Auditor particular concern.

#### Corporate Considerations

<b>Resource Implications</b> (identify any financial, legal, property or human resources issues)	No
<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).	No
<b>Risk Management / Health &amp; Safety</b> (identify any risks, the proposed control measures and risk evaluation scores).	No

<b>Consultation</b> (identify any public or other consultation that has been carried out on this matter)	No
<b>Equalities</b> (has an Equalities Impact Assessment been completed? If not, why not?)	n/a

## Supporting Information

Appendix 1 – Informing the Audit Risk Assessment

## Contact Officer

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