

7 March 2019

Report of	Assistant Director of Policy and Corporate	Author	Margaret Donaldson
Title	Audit Plan year ended 31 March 2019		☎ 282338
Wards affected	Not Applicable		

1. Executive Summary

- 1.1 With effect from the audit for the financial year ending 31 March 2019, the Council's appointed external auditor will be BDO LLP (BDO). This is the first draft audit plan proposed to the Council by BDO.
- 1.2 The Audit Plan for year ending 31 March 2019 summarises the Auditor's assessment of the key financial statement and value for money risks facing the Council, and outlines the planned audit strategy in response to those risks. It covers the work that will enable the Auditor to provide:
 - An opinion on whether the Council's financial statements give a true and fair view of the financial position as at 31 March 2019.
 - A conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.
- 1.3 The plan, which is attached as an appendix to this report; also sets out the scope and materiality levels for the 2018/19 audit, the associated fees, the audit team and associated independence assessment, and key delivery dates.
- 1.4 The outcome of the auditors work is expected to be reported to this committee on 30 July 2019.

2. Recommended Decision

- 2.1 To review and agree the Audit Plan for the year ended 31 March 2019.

3. Reason for Recommended Decision

- 3.1 The Accounts and Audit Regulations require those charged with governance within the Council to review the proposed audit approach and scope for the 2018/19 audit.

4. Alternative Options

- 4.1 Not Applicable

5. Standard References

- 5.1 There are no particular references to the Strategic Plan; consultation or publicity considerations; community safety; health and safety, risk management and Equality, Diversity or Human Rights implications as a result of this report.

6. Financial implications

- 6.1 The audit plan sets out the external audit fees for 2018/19, which have been included in the Council's budget.

Appendix

Audit Plan for year ended 31 March 2019.