

AUDIT & ACCOUNTS COMMITTEE

24 APRIL 2019

ANNUAL EXTERNAL AUDIT PLAN 2018/19

1.0 Purpose of Report

- 1.1 To present the External Audit Plan for the 2018/19 Statement of Accounts work and Value for Money Conclusion.

2.0 Introduction

- 2.1 For financial year 2018/19 the Council has new external auditors, Mazars, these were appointed by Public Sector Audit Appointments (PSAA) under regulation 13 of the Local Audit (Appointing Person) Regulations 2015 and the appointment has been made for the duration of the five year appointing period, covering the audits of the accounts for 2018/19 to 2022/23.
- 2.2 The External Audit Plan (**Appendix A**) sets out the proposed work of the Council's external auditors for 2018/19, relating to the audit of the financial statements and the Value for Money conclusion.
- 2.3 The plan describes the audit approach, the key financial statement audit risks and the Value for Money audit approach. It details the audit team, the deliverables from the work, the timeline and the planned audit fee.

3.0 RECOMMENDATION

That the Committee notes the External Audit plan.

Background Papers

Nil

For further information please contact Helen Brookes on 0115 964 4796.

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