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| **REPORT TO** | **ON** | |
| **Governance Committee** | **18 April 2018** | |
| External Audit Annual | | |
| **TITLE** | | **REPORT OF** | |
| **External Audit Plan 2017/18** | | **Deputy Chief Executive (Resources & Transformation)** | |

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| Is this report confidential? | **No** |

1. **PURPOSE OF THE REPORT**

Grant Thornton will present their report on the planned scope and timing of the statutory audit for the year ending 31 March 2018.

1. **RECOMMENDATIONS**

That members note the contents of the external auditors report (Appendix A).

1. **CORPORATE PRIORITIES**

The report relates to the following corporate priorities:

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| Excellence and Financial Sustainability | ✓ |
| Health and Wellbeing |  |
| Place |  |

Projects relating to People in the Corporate Plan:

|  |  |
| --- | --- |
| People |  |

1. **DETAILS**

The attached includes information in relation to the following:

* Respective responsibilities
* Deep business understanding
* Risks identified
* Materiality levels
* Value for Money (VFM) arrangements
* Resourcing, timescales and Audit Fees
* Early Closure requirements

**5. WIDER IMPLICATIONS AND BACKGROUND DOCUMENTATION**

**5.1 Comments of the Statutory Finance Officer**

In January, the Committee considered a report of the Deputy s151 Officer on the progress of the preparation for the closure of accounts for 2017/18.The Committee was informed that the internal plan would take us to the deadline of 31 May 2018 for when the Council had to produce the Statement of Accounts together with the working papers which would be approved by the Statutory Finance Officer. The external audit would then formally commence the main work on the accounts from 1 June 2018.

The final statutory deadline for the publication of the 2017/18 Accounts with the external audit opinion and certificate is 31 July 2018.

**5.2 Comments of the Monitoring Officer**

There are no legal implications arising as the report is essentially for information.

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| **Other implications:**   * **Risk** * **Equality & Diversity** * **HR & Organisational Development** * **Property & Asset Management** * **ICT / Technology** | The attached report is for information only and therefore there are no direct implications. |

**6. BACKGROUND DOCUMENTS**

Appendix A: External Audit Plan – Year ending 31 March 2018 (Grant Thornton)

SMT Member’s Name: Lisa Kitto

Job Title: Deputy Chief Executive (Resources & Transformation)

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| Report Author: | Telephone: | Date: |
| Jane Blundell | 01772 625245 | 04/04/18 |