

<b>DECISION-MAKER:</b>	GOVERNANCE COMMITTEE		
<b>SUBJECT:</b>	EXTERNAL AUDIT ANNUAL PLAN - YEAR ENDING 31 MARCH 2014		
<b>DATE OF DECISION:</b>	28 APRIL 2014		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR		
<b><u>CONTACT DETAILS</u></b>			
<b>AUTHOR:</b>	<b>Name:</b>	Neil Pitman	Tel: 023 8083 4616
	<b>E-mail:</b>	Neil.pitman@southampton.gov.uk	
<b>Director</b>	<b>Name:</b>	Mark Heath	Tel: 023 8083 2371
	<b>E-mail:</b>	Mark.heath@southampton.gov.uk	

#### **STATEMENT OF CONFIDENTIALITY**

Not applicable.

#### **BRIEF SUMMARY**

The purpose of this report is to provide the Governance Committee with a basis to review the external auditors proposed audit approach and scope for the 2013/14 audit, in accordance with the requirements of the Audit Commission Act 1998, the Code of Audit Practice, the Standing Guidance, auditing standards and other professional requirements.

This report summarises the external auditor's assessment of the key risks which drive the development of the audit for the Council, and outlines their planned audit strategy in response to those risks.

#### **RECOMMENDATIONS:**

- (i) That the Governance Committee notes the External Auditor's Audit Plan – Year Ending 31 March 2014.

#### **REASONS FOR REPORT RECOMMENDATIONS**

1. The Governance Committee's Terms of Reference require it to be satisfied that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

#### **ALTERNATIVE OPTIONS CONSIDERED AND REJECTED**

2. None

**DETAIL (Including consultation carried out)**

- 3. The External Auditor’s report is attached for consideration in the appendix:
  - o Audit Plan – Year Ending 31 March 2014

The external auditor will be in attendance at the Committee meeting to answer any questions.

The report, as attached, has been discussed and agreed with the appropriate officers.

**RESOURCE IMPLICATIONS**

**Capital/Revenue**

- 4. None

**Property/Other**

- 5. None

**LEGAL IMPLICATIONS**

**Statutory power to undertake proposals in the report:**

- 6. The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999

**Other Legal Implications:**

- 7. None

**POLICY FRAMEWORK IMPLICATIONS**

- 8. None

**KEY DECISION?** Yes/No

<b>WARDS/COMMUNITIES AFFECTED:</b>	
------------------------------------	--

## SUPPORTING DOCUMENTATION

### Appendices

1.	Audit Plan – Year Ending 31 March 2014
2.	

### Documents In Members' Rooms

1.	None
2.	

### Equality Impact Assessment

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	Yes/No
--	--------

### Other Background Documents

#### Equality Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
------------------------------	--

1.		
2.		

#### Report Tracking

VERSION NUMBER:

1

DATE LAST AMENDED:

10 April 2014

AMENDED BY:

Neil Pitman