

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT PLAN YEAR ENDING 31 MARCH 2016		
DATE OF DECISION:	25 APRIL 2016		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Neil Pitman	Tel: 01962 845139
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STATEMENT OF CONFIDENTIALITY	
N/A	
BRIEF SUMMARY	
<p>The external auditor's annual plan sets out the how they will carry out their responsibilities as Southampton City Council's auditors. Its purpose is to provide the Governance Committee with a basis to review the external auditors proposed audit approach and scope for 2015/16.</p> <p>The plan summarises the external auditors initial assessment of the key risks driving the development of an effective audit for the Council, and outlines their planned audit strategy in response to those risks.</p>	
RECOMMENDATIONS:	
(i)	The Governance Committee is invited to comment on and note the External Audit Plan Year Ending 31 March 2016 as attached.
REASONS FOR REPORT RECOMMENDATIONS	
1.	In accordance with the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
2.	None
DETAIL (Including consultation carried out)	
3.	The External Audit Plan Year Ending 31 March 2016 has been discussed with relevant senior managers
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
4.	None

<u>Property/Other</u>	
5.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
6.	Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements
<u>Other Legal Implications:</u>	
7.	None
POLICY FRAMEWORK IMPLICATIONS	
8.	None

KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	The External Audit Plan Year Ending 31 March 2016
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessments (ESIA) to be carried out.	No
Privacy Impact Assessment	
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.	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)
2.	None