

<b>DECISION-MAKER:</b>		<b>GOVERNANCE COMMITTEE</b>	
<b>SUBJECT:</b>		<b>EXTERNAL AUDIT PLAN YEAR ENDING 31 MARCH 2018</b>	
<b>DATE OF DECISION:</b>		<b>12 FEBRUARY 2018</b>	
<b>REPORT OF:</b>		<b>EXTERNAL AUDITOR</b>	
<b><u>CONTACT DETAILS</u></b>			
<b>AUTHOR:</b>	<b>Name:</b>	<b>MARTIN YOUNG</b>	<b>Tel:</b> <b>02380 382220</b>
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<b>Director</b>	<b>Name:</b>	<b>Helen Thompson</b>	<b>Tel:</b> <b>02380 382099</b>
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<b>STATEMENT OF CONFIDENTIALITY</b>			
<b>NONE</b>			
<b>BRIEF SUMMARY</b>			
<p>The external auditor's plan sets out the how they will carry out their responsibilities. Its purpose is to provide the Governance Committee with a basis to review the external auditors proposed scope and audit approach for 2017/18.</p> <p>The plan summarises the external auditor's 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>			
<b>RECOMMENDATIONS:</b>			
	<b>(i)</b>	<b>The Governance Committee is invited to comment on and note External Audit Plan Year Ending 31 March 2018 as attached.</b>	
<b>REASONS FOR REPORT RECOMMENDATIONS</b>			
<b>1.</b>	Issued in accordance with the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.		
<b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>			
<b>2.</b>	None.		
<b>DETAIL (Including consultation carried out)</b>			
<b>3.</b>	The External Audit Plan Year Ending 31 March 2018 has been provided to relevant senior managers for comment.		
<b>RESOURCE IMPLICATIONS</b>			
<b><u>Capital/Revenue</u></b>			
<b>4.</b>	N/A.		

<b><u>Property/Other</u></b>			
5.	N/A.		
<b>LEGAL IMPLICATIONS</b>			
<b><u>Statutory power to undertake proposals in the report:</u></b>			
6.	Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements		
<b><u>Other Legal Implications:</u></b>			
7.	N/A.		
<b>RISK MANAGEMENT IMPLICATIONS</b>			
8.	N/A.		
<b>POLICY FRAMEWORK IMPLICATIONS</b>			
9.	N/A.		
<b>KEY DECISION?</b>		No	
<b>WARDS/COMMUNITIES AFFECTED:</b>		N/A	
<b><u>SUPPORTING DOCUMENTATION</u></b>			
<b>Appendices</b>			
1.	The External Audit Plan Year Ending 31 March 2018		
<b>Documents In Members' Rooms</b>			
1.	None		
<b>Equality Impact Assessment</b>			
<b>Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.</b>			<b>No</b>
<b>Privacy Impact Assessment</b>			
<b>Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.</b>			<b>No</b>
<b>Other Background Documents</b>			
<b>Other Background documents available for inspection at: N/A</b>			
<b>Title of Background Paper(s)</b>		<b>Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)</b>	
	N/A		