

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – 2019/20 AUDIT PLAN UPDATE		
DATE OF DECISION:	27 JULY 2020		
REPORT OF:	EXTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	DAVID WHITE	Tel: 02380 382042
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STATEMENT OF CONFIDENTIALITY	
NONE	
BRIEF SUMMARY	
The Audit Plan Update sets out our updated assessment of the key risks driving the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks. Our assessment has been updated in light of the Covid-19 pandemic, which has occurred since our 2019/20 Audit Plan was presented to the 10 February meeting of the Governance Committee.	
RECOMMENDATIONS:	
(i)	The Governance Committee is invited to comment on and note the 2019/20 Audit Plan Update as attached.
REASONS FOR REPORT RECOMMENDATIONS	
1.	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.
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
2.	None.
DETAIL (Including consultation carried out)	
3.	The 2019/20 Audit Plan Update has been provided to relevant senior managers for comment prior to being submitted into committee papers.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
4.	N/A
<u>Property/Other</u>	
5.	N/A
LEGAL IMPLICATIONS	

<u>Statutory power to undertake proposals in the report:</u>	
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
<u>Other Legal Implications:</u>	
7.	N/A
RISK MANAGEMENT IMPLICATIONS	
8.	N/A
POLICY FRAMEWORK IMPLICATIONS	
9.	N/A

KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	N/A
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	External Audit 2019/20 Audit Plan Update

Documents In Members' Rooms

1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at: N/A	
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.	N/A