

Title of Report:	External Audit Plan 2014-15
Report to be considered by:	Governance and Audit Committee
Date of Meeting:	27th April 2015
Forward Plan Ref:	GA2895

Purpose of Report: To provide Members with a copy of the External Audit Plan for 2014-15.

Recommended Action: To note the attached Plan

Reason for decision to be taken: Accounting and Audit Regulations

Other options considered: None

Key background documentation: None.

Published Works: None

The proposals will also help achieve the following Council Strategy principle(s):

- CSP6 - Living within our means**
- CSP8 - Doing what's important well**

The proposals contained in this report will help to achieve the above Council Strategy priorities and principles by:
Ensuring that the Council's accounts accord with legislation

Portfolio Member Details	
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Date Portfolio Member agreed report:	

Contact Officer Details	
Name:	Lesley Flannigan
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Implications

Policy: n/a
Financial: n/a

Personnel: n/a
Legal/Procurement: n/a
Property: n/a
Risk Management: n/a

Is this item relevant to equality?	Please tick relevant boxes		Yes	No
Does the policy affect service users, employees or the wider community and:				
• Is it likely to affect people with particular protected characteristics differently?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Is it a major policy, significantly affecting how functions are delivered?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Will the policy have a significant impact on how other organisations operate in terms of equality?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
• Does the policy relate to an area with known inequalities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)				
Relevant to equality - Complete an EIA available at http://intranet/EqIA			<input type="checkbox"/>	<input type="checkbox"/>
Not relevant to equality			<input type="checkbox"/>	<input checked="" type="checkbox"/>

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval	<input type="checkbox"/>	
Delays in implementation could have serious financial implications for the Council	<input type="checkbox"/>	
Delays in implementation could compromise the Council's position	<input type="checkbox"/>	
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months	<input type="checkbox"/>	
Item is Urgent Key Decision	<input type="checkbox"/>	
Report is to note only	<input checked="" type="checkbox"/>	

Executive Summary

1. Introduction

- 1.1 The audit plan from KPMG, describes how KPMG will deliver their financial statements Audit work for West Berkshire Council. It also sets out their approach to value for money.
- 1.2 The Code of Audit Practice summarises the responsibilities for external Auditors into two objectives, requiring them to audit/review and report on the Council's:
- 1) financial statements (including the Annual Governance Statement): providing an opinion on the Council's accounts; and
 - 2) use of the Council's resources : concluding on the arrangements in place for securing economy, efficiency and effectiveness in their use of resources (the Value for Money conclusion).
- 1.3 The attached report is structured as follows:
- Section 2 includes their headline messages, including any key risks identified this year for the financial statements audit and Value for Money arrangements Conclusion.
 - Section 3 describes the approach KPMG will take for the audit of the financial statements.
 - Section 4 provides further detail on the financial statements audit risks.
 - Section 5 explains their approach to VFM arrangements work.
 - Section 6 provides information on the audit team, their proposed deliverables, the timescales and fees for their work.

2. Proposals

- 2.1 Members are asked to note the Audit Plan from KPMG.

3. Equalities Impact Assessment Outcomes

- 3.1 This item is not relevant to equality.

4. Conclusion

- 4.1 This Report is to bring to the attention of the members the attached External Audit Plan 2014/15.

Appendices

Appendix A - The external Audit Plan 2014/15 from KPMG

Consultees

Local Stakeholders: None

Officers Consulted: None

Trade Union: None

