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# External Audit Plan 2017-18

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<b>Committee considering report:</b>	Governance and Ethics Committee
<b>Date of Committee:</b>	23 April 2018
<b>Portfolio Member:</b>	Councillor Anthony Chadley
<b>Date Portfolio Member agreed report:</b>	11 April 2018
<b>Report Author:</b>	Lesley Flannigan
<b>Forward Plan Ref:</b>	GE3325

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## 1. Purpose of the Report

- 1.1 The purpose of the report is to provide Members with a copy of the external audit plan from KPMG for 2017/18.

## 2. Recommendation(s)

- 2.1 To note the attached plan and the two key objectives within the plan to audit/review and report on:
- (1) The Financial Statements including the Annual Governance Statement, providing an opinion on the accounts.
  - (2) The use of resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in our use of resources.

## 3. Implications

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|-----|-------------------------|-----|
| 3.1 | <b>Financial:</b>       | n/a |
| 3.2 | <b>Policy:</b>          | n/a |
| 3.3 | <b>Personnel:</b>       | n/a |
| 3.4 | <b>Legal:</b>           | n/a |
| 3.5 | <b>Risk Management:</b> | n/a |
| 3.6 | <b>Property:</b>        | n/a |
| 3.7 | <b>Other:</b>           | n/a |

## 4. Other options considered

- 4.1 None

## **5. Executive Summary**

- 5.1 This report is to be noted by the Governance and Ethics Committee to comply with Accounting and Audit Regulations.
- 5.2 The external audit plan attached as Appendix A sets out the areas that will be covered in arriving at KPMG's opinion on the Council's financial statements. This will also include the use of resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in our use of resources.

## **6. Conclusion**

- 6.1 Please note the attached plan and the objectives within.

## **7. Appendices**

- 7.1 Appendix A – External Audit Plan 2017/18