

EXTERNAL AUDIT PLAN 2015-16

1 Purpose

- 1.1 To receive the external auditors Ernst and Young Audit Plan for 2015-16, attached as an appendix.

2 Recommendations/for decision

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| 2.1 The Audit Committee is asked to consider the Audit Plan from the external auditors and confirm that the work is aligned with the committee's expectations. |
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3 Supporting information

- 3.1 The Audit Plan summarises the audit approach and scope for the 2015/16 audit in accordance with the requirements of the Audit Commission Act 1998, Code of Audit Practice, Standing Guidance, auditing standards and other professional requirements.

4 Reasons for Recommendation

- 4.1 The Audit Plan forms part of the independent external audit review process. The Audit Committee's role requires it to receive regular reports from the external auditors on the progress of their work at AVDC.

5 Resource implications

- 5.1 None

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Background Documents	None
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