

EXTERNAL AUDIT – AUDIT PLAN

1 Purpose

- 1.1 To receive a report from the external auditors Ernst and Young setting out the auditor's responsibilities and on the proposed audit approach and scope for the 2018/19 audit.

2 Recommendations/for decision

The Committee is asked to:

- 2.1 Consider the Audit Plan from the external auditors and confirm that the work is aligned with the committee's expectations.

3 Supporting information

- 3.1 The plan summarises the initial assessment of the key risks driving the development of the effective audit for the Council, and outlines the planned audit strategy in response to those risks.
- 3.2 Members are asked to discuss the Audit Plan, identify whether there are any other matters that they wish to be considered as part of the audit.

4 Reasons for Recommendation

- 4.1 This report 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

Contact Officer Kate Mulhearn Tel: 01296 585724

Background Documents None