

Buckinghamshire & Milton Keynes Fire Authority



MEETING	Overview and Audit Committee
DATE OF MEETING	9 March 2016
OFFICER	David Sutherland, Director of Finance and Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Ernst & Young Audit Plan for financial year 2015-16
EXECUTIVE SUMMARY	The report at Annex A sets out the plan of activity for the Authority's external auditors, Ernst & Young, for their work in relation to the financial year 2015-16.
ACTION	Information.
RECOMMENDATIONS	That the Committee note the plan set out in Annex A.
RISK MANAGEMENT	The work carried out by Ernst & Young and their opinion of the Authority's financial integrity and ability to provide council taxpayers with value for money, is an essential part of the authority's governance arrangements and a key element of the annual Statement of Assurance.
FINANCIAL IMPLICATIONS	The external audit fee is included as part of the 2016-17 budget.
LEGAL IMPLICATIONS	None.
CONSISTENCY WITH THE PRINCIPLES OF COLLABORATION	Not applicable.
HEALTH AND SAFETY	Not applicable.
EQUALITY AND DIVERSITY	Not applicable.
USE OF RESOURCES	Whilst there are no directly applicable matters as part of this report, a key element of the service provided by Ernst & Young is to provide an opinion on the financial integrity of the Authority which will include such issues as the arrangements for setting, reviewing and implementing strategic and operational objectives; performance monitoring, including budget monitoring; achievement of strategic objectives and best value performance indicators. This will include associated issues such as medium term financial

	planning, management of the asset base and the arrangements to promote and ensure probity and propriety.
PROVENANCE SECTION & BACKGROUND PAPERS	<p>Background</p> <p>Overview and Audit Committee Meeting 23 September 2015</p> <ul style="list-style-type: none"> • Audit Results Report (Min OA18) • Letter of Management Representation (Min OA20)
APPENDICES	Annex A: Ernst & Young Audit Plan for financial year 2015-16
TIME REQUIRED	10 minutes.
REPORT ORIGINATOR AND CONTACT	<p>David Sutherland</p> <p>dsutherland@bucksfire.gov.uk</p> <p>01296 744662</p>