

**Report to** Audit committee  
15 March 2016  
**Report of** Chief finance officer  
**Subject** Audit Plan 2015- 16

**Item**

**6**

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**Purpose**

This report presents the annual audit plan 2015-16.

**Recommendation**

To:

- (1) review the attached report from the council's external auditor; and
- (2) consider and agree the approach and scope of the external audit as proposed in the audit plan.

**Corporate and service priorities**

The report helps to meet the corporate priority value for money services.

**Financial implications**

There are no direct financial implications arising from this report.

**Ward/s:** All wards

**Cabinet member:** Councillor Stonard, resources and income generation

**Contact officers**

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# **Report**

## **Background**

1. This report sets out the external auditors' proposed approach to their work for the 2015-16 financial year, for discussion and agreement with the audit committee.

## **Key points to note**

2. The audit committee is asked to review, consider and discuss the following significant matters covered in the report:
  - (a) The auditors' assessment of the key financial statement risks to the council's financial statements for 2015 -16 (section 2 of the audit plan);
  - (b) The proposed audit process and strategy as set out in Section 4 of the audit plan. In particular, this section confirms that as a result of their review of key processes they will seek to rely on controls assurance for payroll, with other areas being subject to substantive testing (paragraph 4.2); and,
  - (c) Timetable and key deliverables including reporting requirements relating to the statutory accounts, the Whole of Government Accounts (WGA) return and the achievement of value for money (paragraph 4.7).