

## Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>24<sup>th</sup> March 2016</b>	<b>AGENDA ITEM NUMBER</b>
TITLE:	<b>External Audit Plan 2015/16</b>	EXECUTIVE FORWARD PLAN REFERENCE: <b>E</b>
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b> <b>Appendix 1 – External Audit Plan</b>		

### **1 THE ISSUE**

1.1 The External Auditor will present their audit plan for 2015/16 for approval.

### **2 RECOMMENDATION**

2.1 The Corporate Audit Committee is asked to recommend the plan for approval by the S151 Officer..

### **3 FINANCIAL IMPLICATIONS**

3.1 The cost of external audit is contained within existing resources and the committee will have been aware of significant reductions in audit fees over recent years following the abolition of the Audit Commission.

### **4 THE REPORT**

4.1 Appendix 1 details External Audit's plan for the review of the 2015/16 accounts.

4.2 The plan is an important document for the Audit Committee as it sets out the basis of their work, their own risk assessment, areas of focus, timeframes and audit fees.

4.3 The External Auditor will provide a fuller verbal briefing on all these areas at the meeting.

**5 RISK MANAGEMENT**

5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new significant risks or issues to report to the Committee as a result of this report.

**6. EQUALITIES**

6.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

**7 CONSULTATION**

7.1 Consultation has been carried out with the Section 151 Finance Officer.

<b>Contact person</b>	Jeff Wring (01225 47323)
<b>Background papers</b>	
<b>Please contact the report author if you need to access this report in an alternative format</b>	