

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	30th July 2020	AGENDA ITEM NUMBER
TITLE:	External Audit Update	EXECUTIVE FORWARD PLAN REFERENCE: E

AN OPEN PUBLIC ITEM

List of attachments to this report:

Appendix 1 – External Audit Plan for Council

Appendix 2 – External Audit Plan for Pension Fund

Appendix 3 – External Audit Plan Addendum for Council

Appendix 4 – External Audit Plan Addendum for Pension Fund

Appendix 5 - Impact of Covid-19 on Financial Reporting

1 THE ISSUE

1.1 The External Auditor submitted the 2019/20 Audit Plans for both the Council and Avon Pension Fund in March 2020. The intention was to submit these plans to the Corporate Audit Committee at its meeting scheduled for the 28th April 2020 however this was not possible. The Covid19 Pandemic and the unprecedented response has resulted in the need to submit the original plans and provide an update to the planned scope and timing of the statutory audit of the Council and the Avon Pension Fund.

2 RECOMMENDATION

2.1 The Corporate Audit Committee is asked to note the report.

3 FINANCIAL IMPLICATIONS

3.1 There are no new financial implications from this report.

4 THE REPORT

4.1 Appendices 1 & 3 details the audit plan for the Council.

4.2 Appendices 2 & 4 details the audit plan for the Avon Pension Fund.

4.3 The External Auditor will provide a full verbal briefing on the Plans and the Grant Thornton paper on the impact of Covid-19 on Financial Reporting in Local Government (Appendix 5) 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.

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Background papers	
Please contact the report author if you need to access this report in an alternative format	