

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>28<sup>th</sup> April 2022</b>	<b>AGENDA ITEM NUMBER</b>
TITLE:	<b>External Audit - Plan</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 – Audit Plan for the Council</b>		
<b>Appendix 2 – Audit Plan for the Avon Pension Fund</b>		

## **1 THE ISSUE**

- 1.1 The External Auditor will present their Audit Plans for the Council and Avon Pension Fund.

## **2 RECOMMENDATION**

- 2.1 The Corporate Audit Committee is asked to –  
Endorse the Audit Plans for the Council and Avon Pension Fund. (App 1 & 2)

## **3 FINANCIAL IMPLICATIONS**

- 3.1 There are no new financial implications from this report directly. However, the External Auditor will present their Audit Plan and any change to Audit Fees at the meeting.

## **4 THE REPORT**

- 4.1 The Committee will be aware of the issues relating to the completion of the External Auditor's planned work and the approval process for the Annual Accounts during the last 2 financial years. These continue to be monitored and an update will be provided by the External Auditor as to likely timeframes for the latest plan and any impacts on the Audit Committee and its work.

4.2 Appendices 1 and 2 outline therefore the work required and approach to be taken with regards to the External Audit of the Council and the Avon Pension Fund. The External Auditor will provide a full verbal briefing on these Plans at the Committee.

## 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>	