

## Agenda Item 5

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<b>Date</b>	19 <sup>th</sup> March 2019
<b>Ward (s) affected</b>	None
<b>Subject</b>	2018/19 External Audit Plan
<b>Recommendations</b>	That the Audit Committee note the 2018/19 External Audit Plan as shown in Appendix A.
<b>Corporate Priority Outcomes</b>	There are no issues directly relevant to this report.

### 1.0 Background/Introduction

Following the completion of the 2017/18 external audit, we have held a number of meetings with Grant Thornton, to improve on the delivery of the 2018/19 Audit.

Attached in Appendix A is the 2018/19 Audit Plan.

#### Financial Implications

There are no financial implications arising as a direct result of this report.

#### Legal Implications

There are no legal implications arising as a direct result of this report.

### 2.0 Corporate Implications

#### Monitoring Officer commentary

The relevant legal implications have been taken into account.

#### S151 Officer commentary

The S151 Officer confirms that all relevant financial risks and implications have been considered in this report.

#### Risk Implications

Financial statements must be prepared in accordance with the statutory deadlines. The accounts must also be compliant with the relevant standards and must be prepared on a true and fair view basis.

The risk of failing to meet the statutory deadlines or not complying with the relevant standards is being mitigated by improved communication, planning and resourcing, particularly with Grant Thornton.

#### Equalities Implications

There are no equalities implications as a direct consequence of this report.

**Employment Issues**

There are no employment implications in this report. Sustainability Issues There are no sustainability issues in this report.

**Consultation**

There are no consultation issues in this report.

**Communications**

There are no communication issues in this report.

**Background Papers**

None.