

REPORT TO **AUDIT AND STANDARDS COMMITTEE**

DATE: **13 MARCH 2019**

TITLE: **EXTERNAL AUDITOR – ANNUAL AUDIT PLAN 2019**

LEAD OFFICER: **SIMON FREEMAN, HEAD OF FINANCE AND DEPUTY TO THE MANAGING DIRECTOR (01279) 446228**

RECOMMENDED that:

The Committee notes the report and the planned audit work to be undertaken by BDO the council's new external audit provider.

BACKGROUND

1. BDO have undertaken the planning work required to identify key risks which drive the development of an effective audit plan for the Council in order to provide the Audit and Standards Committee with:-
 - a) The Auditor's audit opinion on whether the Council's financial statements give a true and fair view of the financial position as at March 2019 and of the income and expenditure for the year then ended
 - b) A statutory conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.
2. The report, set out in Appendix A, summarises the outcomes of this work and outlines the auditors planned audit strategy in response to those risks.

ISSUES/PROPOSALS

3. The report outlines the focus of the audit work based on a risk assessment of areas of the Council's activities and based upon previous issues relating to the production of the Annual Statement of Accounts.
4. Detailed planning work has been undertaken by the Council's Accountancy team in preparation for the preparation of the 2018/19 Statements and discussions have already taken place with BDO regarding the requirements of the audit and the timetable to be followed.

IMPLICATIONS

Place (Includes Sustainability)

None specific.

Author: Andrew Bramidge, Project Director Enterprise Zone and Interim Head of Planning on the behalf of Graeme Bloomer, Head of Place

Finance (Includes ICT)

None specific.

Author: Simon Freeman, Head of Finance and Deputy to the Managing Director

Housing

None specific.

Author: Andrew Murray, Head of Housing

Community Wellbeing (Includes Equalities and Social Inclusion)

None specific.

Author: Jane Greer, Head of Community Wellbeing

Governance (Includes HR)

None specific.

Author: Simon Hill, Head of Governance

Appendices

Appendix A – Harlow District Council Audit Planning year ending 31 March 2019

Background Papers

None

Glossary of terms/abbreviations used

None