

**REPORT TO:** Business Efficiency Board  
**DATE:** 7 February 2018  
**REPORTING OFFICER:** Strategic Director – Enterprise, Community & Resources  
**PORTFOLIO:** Resources  
**SUBJECT:** External Audit Plan - 2017/18 Year-End  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 To consider the Audit Plan relating to the 2017/18 year-end, presented by the Council's external auditor, Grant Thornton.

## **2.0 RECOMMENDATION: That the contents of the External Audit Plan for 2017/18 year-end, be noted.**

## **3.0 SUPPORTING INFORMATION**

3.1 The External Audit Plan for 2017/18 year-end, including the results of the interim audit work, is attached to this report and will be presented at the Board by Grant Thornton.

## **4.0 POLICY IMPLICATIONS**

4.1 None.

## **5.0 FINANCIAL IMPLICATIONS**

5.1 The report contains details of the external audit fees for 2017/18.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

6.1 **Children & Young People in Halton**

6.2 **Employment, Learning & Skills in Halton**

6.3 **A Healthy Halton**

6.4 **A Safer Halton**

6.5 **Halton's Urban Renewal**

There are no direct implications for the Council's priorities.

## **7.0 RISK ANALYSIS**

7.1 The external audit plan is based upon Grant Thornton's risk-based approach to audit planning. The risks that have been considered as part of the opinion planning process are detailed in the attached report.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None identified.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

9.1 There are none under the meaning of the Act.