

REPORT TO: Business Efficiency Board
DATE: 22 May 2013
REPORTING OFFICER: Strategic Director – Policy & Resources
PORTFOLIO: Resources
SUBJECT: External Audit Plan 2012/13
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To consider the 2012/13 Audit Plan presented by the Council's external auditor, Grant Thornton.

2.0 RECOMMENDATION: That the contents of the External Audit Plan for 2012/13, be noted.

3.0 SUPPORTING INFORMATION

3.1 The External Audit Plan for 2012/13, including the results of the interim audit work, is attached to this report and will be presented by Mike Thomas from Grant Thornton.

4.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS

4.1 The report contains details of the external audit fees for 2012/13.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

6.0 RISK ANALYSIS

6.1 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.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None identified.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

8.1 None under the meaning of the Act.